



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>



J
87
.m5

JOINT DOCUMENTS.

JOINT DOCUMENTS
OF THE
STATE OF MICHIGAN,
FOR THE YEAR 1884.

IN FOUR VOLUMES.

VOL. I.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.

CONTENTS.

1. **Message of Josiah W. Begole, retiring Governor of Michigan, to the Legislature, January 8, 1885.**
2. **Pardons granted during the two years ending Dec. 31, 1884, by Josiah W. Begole, Governor of the State of Michigan.**
3. **Message of Russell A. Alger, Governor of Michigan, to the Legislature, January 8, 1885.**
4. **Annual Report of the State Treasurer of the State of Michigan, for the year 1884.**
5. **Annual Report of the Auditor General of the State of Michigan, for the fiscal year ending Sept. 30, 1884.**
6. **Annual Report of the Commissioner of the State Land Office of the State of Michigan, for the fiscal year ending Sept. 30, 1884.**
7. **Report of the State Swamp Land Road Commissioner of the State of Michigan, for the years 1883-84.**
8. **Report of the State Inspector of Illuminating Oils of the State of Michigan, for the year ending Dec. 31, 1884.**
9. **Sixth Biennial Report of the State Board of Fish Commissioners for 1883-4, ending Dec. 1, 1884.**
10. **Seventh Biennial Report of the Michigan State Board of Corrections and Charities, 1883-84.**

MESSAGE
OF
JOSIAH W. BEGOLE,
RETIRING GOVERNOR OF MICHIGAN,
TO THE
LEGISLATURE,

JANUARY 8, 1885.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.
1885.



RETIRING GOVERNOR'S MESSAGE.

EXECUTIVE OFFICE, }
Lansing, January 7, 1885. }

Gentlemen of the Senate and of the House of Representatives:

Section eight of Article five of the constitution of this State makes it the duty of the Governor at the close of his official term to give to the next Legislature "information by message of the condition of the State, and recommend such measures to them as he shall deem expedient."

FINANCIAL CONDITION.

The financial condition of the State is most satisfactory. At the close of the fiscal year, the balance in the State treasury was \$1,142,330.69. Every indebtedness of the State is provided for, the balance in sinking fund being more than enough to pay the bonded indebtedness, which unfortunately is not due till 1890.

I join with the Treasurer in recommending that the law be amended so that the primary school interest fund, now paid by the Treasurer in May, be made payable semi-annually in May and November. It will prevent the Treasurer holding a large sum of money for seven or eight months, and be more convenient for the school districts.

FIRE RELIEF.

The Fire Relief Commission, by its report of Dec. 7, 1882, had in its hands at that date to meet allotments which had been made to three school districts "to be paid when buildings have been completed" the sum of \$823.75.

Its report of Dec. 18, 1884, shows the following disbursements:

1883.	Jan. 18.	Paid school district No. 2, township of Argyle .	\$275 00
	Feb. 13.	Paid school district No. 3, township of Lincoln.	93 50
	Oct. 24.	Paid school district No. 3, township of Elmer..	275 00
	Nov. 2.	Unexpended balance returned to the Auditor	
		General	180 25
			<u>\$823 75</u>

The work of this Commission involving great labor and responsibility was intelligently and faithfully performed. For every expenditure proper vouchers have been deposited in the office of the Auditor General. The State owes the Commissioners a debt of gratitude for their valuable services, so cheerfully and promptly given, to relieve the sufferers from the disastrous fires of 1881.

MICHIGAN UNIVERSITY.

In common with most citizens of Michigan I regard with increasing interest the growing prosperity of our noble University at Ann Arbor. Its wants will be presented to you in detail by the Board of Regents, and will, I have no doubt, receive your favorable consideration. About \$25,000 will be needed for each of the years 1885 and 1886 to aid in defraying current expenses, and for additions to its library. A considerable sum, say \$16,000 to \$20,000, is necessary for much needed repairs to buildings, and which cannot be longer delayed. You may perhaps also be asked for \$25,000 for a new building and the necessary machinery and apparatus for a mechanical laboratory. If the State desires that the University should meet the growing demand for instructors of engineers and other directors of industry in mechanical processes a new laboratory is indispensable. The building now occupied for that purpose is an abandoned wooden carpenter's shop. Already many valuable models have been acquired by donation, and I trust you will see the importance of making this department of the University, to which public attention is now so specially directed, like its other departments, an honor to the State.

I think the time has come when the practice of making appropriations by each Legislature to meet deficiencies in current expenses for the regular work of the University should be abandoned. I think such expenses should be provided for in a manner more consonant with the dignity of the University, and that shall give confidence to its managers in laying out its work. This can be easily done by increasing the 1-20 mill tax to that of 1-10 or 1-12. It should be a matter of congratulation and not of regret that the growth of the University and its consequent needs cannot be provided for by a tax which a dozen years ago seemed to be ample for the purpose. I commend the matter to your careful consideration.

STATE NORMAL SCHOOL.

For the State Normal School at Ypsilanti, \$32,600 is asked for current expenses for the year 1885 and \$33,600 for 1886. A special appropriation of \$50,000 is asked to erect a new building for study-hall, practice school, and the department of physical sciences. The rapidly increasing attendance at the Normal School, notwithstanding a much greater stringency in the requirements for admission and the adding of a year to the lowest English course, indicates a healthy and permanent growth, that is not fully expressed by the figures which give the ratio of increase. The demand for more room should, I think, be met by the present Legislature. A delay of two years would, I fear, cripple the institution and retard its growth. I have no doubt you will give the matter that careful consideration which its importance demands.

COMMON SCHOOLS.

In my message of two years ago I called the attention of the Legislature to the fact that the public schools of the State are maintained wholly by taxation, the reason assigned being that a certain amount of education is necessary to an intelligent exercise of the elective franchise. I asked that in justice to taxpayers the amount of education necessary to good citizenship, and which the State is bound to supply, should be determined as nearly as possible. If the district school can turn out intelligent voters, why sustain expensive high schools in cities by public tax? If high school instruction is necessary to intelligent voting, why not insist on the maintenance of a high school in every township, so that every citizen

may be qualified to vote intelligently? The taxpayers of cities have a right to enquire why it costs so much more to train up a voter in the city than it does in the country. I believe the time has come when this question should be carefully considered by the Legislature.

We have in this State not far from 7,000 school districts with 21,000 school officers to direct and superintend them. By making each township one school district the districts and officers would be reduced to about one-sixth the present number—over 17,000 officers would be dispensed with. When we consider the number of sisters, cousins, and aunts, not to mention brothers, cousins, and uncles retained in our schools by this army of 17,000, the magnitude of the change becomes apparent. While it may be easy to find in every township men thoroughly familiar with school affairs and competent to assume their management, there are many school districts not so fortunate. The changing of school district boundaries, so common under the present system, to avoid taxation, to make non-resident land owners assist in building as many school-houses as possible, or to provide for putting two quarrelsome, mischief-makers in different school districts to plague both, would be avoided. The burden of taxation would be equalized throughout the township, a few large landholders, unblessed with children of school age, could not form themselves into a school district and escape their just share of taxation for educational purposes, and the poorer sections of a township would enjoy as good educational advantages as any other. Children could attend the nearest school in their township, and the convenience of pupils would be more likely to control in the selection of sites for school-houses. I know of no important reasons why the change should not be made, and in the interests of justice, economy, convenience, and a better system of school supervision, I recommend that each township in the State be made by law a single school district.

AGRICULTURAL COLLEGE.

The receipts of this institution and interest on College lands are expected to pay salaries and current expenses. Appropriations for farm, necessary repairs, new buildings, etc., amounting to about \$36,000, will be asked for by the Board of Trustees. Besides this, a sum, not yet estimated, to establish a mechanical department and provide for a military school will be asked for. The progress and aims of this institution will warrant liberal appropriations at your hands. My personal acquaintance with the Board of Trustees, and their views and methods, warrant me in assuring you that such appropriations will be well and economically used.

STATE WEATHER SERVICE.

Most of the operations of agriculture are largely dependent on the weather, and a knowledge of its impending changes is of great value to this vast industry. The destruction of property and impairment of value by a single storm have reached hundreds of thousands of dollars. Timely warning of such coming changes of weather might prevent a large part of this waste. The benefits of storm signals to navigators are too well known to permit the thought of abandoning them—yet equal or even greater benefits are in store for agriculture by timely warnings of approaching storms of destructive waves of cold or desolating winds.

A State weather service which, besides collecting and disseminating information in regard to the meteorology of our State, shall place itself in such relations to the signal service on the one hand and the railways and mail service on the

other as to give the earliest possible information in regard to impending changes of the weather which threaten agricultural interests, would repay a hundred fold the cost of its maintenance. The grain grower, the hay maker, the stock raiser, and fruit culturist are alike interested in such predictions of the weather.

As the University has been made the center of our professional instruction, the Normal School the nucleus of all that pertains to our common school system, so the State Agricultural College should be the center of agriculture in its scientific aspect and relations. I think, therefore, the State weather service should be placed at the State Agricultural College and associated with its work and effort. Endowed and equipped for investigating and teaching the sciences which lie at the basis of agriculture, the College should become the center for collecting and disseminating all scientific information relating to agriculture. The collecting, compiling, and publishing the crop reports properly belong to the Agricultural College rather than the Department of State. I commend the subject to your thoughtful consideration, trusting that the interests of producers will receive as much attention at your hands as has been given to the carriers of farm products.

STATE LIBRARY.

The State Library is in a most satisfactory condition, and its management all that could be desired. The appropriation asked is \$3,000 for each of the years 1885 and 1886, and is moderate.

DEAF AND DUMB INSTITUTION.

For the Institution for the Deaf and Dumb at Flint the sum of \$50,000 is asked for current expenses for each of the years 1885 and 1886, or about \$190 per capita should the average attendance be the same as during 1884. For special purposes, the sum of \$36,825 is asked. Of this sum, \$12,500 is intended for new heating apparatus. The cost of heating the building imperfectly under the present system is about \$6,000 per year, and it is estimated that at least one-third this sum may be saved, and better results as to heating obtained, by the adoption of an improved method. The sum of \$10,000 is asked for the purchase of additional land, and it will be economy on the part of the State to make the purchase. It will furnish much needed pasturage, provide out-door employment for the pupils, and reduce largely the expense account for milk, butter, and vegetables. I can heartily recommend, from personal knowledge and investigation, the special appropriation asked for by this institution.

MICHIGAN SCHOOL FOR THE BLIND.

For the Michigan School for the Blind, at Lansing, the sum of \$31,000 is asked for each of the years 1885 and 1886 for current expenses, or about \$480.00 per capita if the number of pupils should be the same as during 1884. The appropriation for 1884 was about \$400.00 per capita of the average number of scholars in attendance during that year. The reasons for the large increase in cost per capita at this institution over that at Flint and other places, should, I think, be inquired into before an appropriation is made.

For special purposes, the sum of \$33,420 is asked. Of this sum, \$18,000 is asked to erect a chapel and dining-rooms. I can see no necessity for this expenditure at this time, or indeed in the near future. During the past two years, a new wing was added to the main building at a cost of \$35,000, and while the

proposed new chapel and dining-rooms would make the building more complete, I cannot but think it would better be deferred till a large increase in the number of pupils shall make it necessary.

INDUSTRIAL HOME FOR GIRLS.

For the Industrial Home for Girls at Adrian \$42,600 is asked for each of the years 1885 and 1886 for current expenses, or about \$280.00 per capita should the number of inmates be the same as during 1884. For special purposes the sum of \$26,500 is asked, which sum includes \$19,000 for a new cottage and furnishing. I do not think anything should be expended at present in enlarging this institution. I think every effort should be put forth to secure homes in families for its inmates as soon as it can reasonably be done, and do not think a prolonged residence in any institution of this kind, no matter how well managed, is of advantage to the average girl usually to be found there. In families and in society is, I think, their best security and greatest chance for permanent reform as soon as they have been brought to realize their condition and make good resolutions for the future. In this direction, rather than in establishing a great institution, I think our efforts should be directed.

STATE REFORM SCHOOL.

For the State Reform School at Lansing the sum of \$52,000 is asked for each of the years 1885 and 1886, and is deemed reasonable. For special purposes the sum of \$61,500 is asked. Of this sum \$40,000 is to be used in rebuilding the center of the main building, and is absolutely necessary: Before appropriating the sum of \$18,000 asked to build another double cottage I think it would be well to consider if something cannot be done to reduce the number of boys in the school. I join with the Board of Charities in regretting "that there is a seeming necessity for again increasing the capacity of the Reform School; that existing agencies have failed to provide elsewhere for the considerable number of boys unwisely and unnecessarily committed to the Institution; and, that so few, comparatively speaking, have found places in private families."

STATE PUBLIC SCHOOL.

For the State Public School at Coldwater \$39,000 is asked for each of the years 1885 and 1886 for current expenses being less than \$90.00 per capita should the number of children cared for be the same as during 1884. A special appropriation of \$12,000 is asked for, to cover nineteen items enumerated in the Superintendent's report, and which are, I think, all necessary.

ASYLUMS FOR THE INSANE.

The State provides for the support of our insane asylums by general law. An amount sufficient for a staff of officers as large as would be required if the institution was full, is authorized to be drawn annually for the payment of salaries. The Board of Control of each asylum is required to determine by careful trial and observation, for a sufficient time to secure accuracy, the actual cost per week for each patient of board, clothing, laundry, fuel, light, and all ordinary current expenses, and fix this as the price per week for the ensuing year. At the price per week thus fixed the officers of the asylum draw from the general fund an amount equal to the average number of State patients cared for. Accounts are

made out in the same way against counties for county patients. It is only when new buildings are to be erected, permanent improvements made, or special needs developed that the Legislature is called upon for appropriations.

It seems to me a like system might be adopted by the other State institutions with advantage to the State. Of course the per capita would vary in different institutions, some requiring a larger number of teachers or attendants according to the number cared for than others; but each institution would be to some extent a check upon the others, waste and extravagance would more likely be avoided, and a prudent, careful administration secured. It would also be a great saving of the time of the Legislature at each session, and remove all ground for the unseemly and possibly unwarranted charge that combinations are made by the several boards of State institutions to stand by each other and thus secure appropriations for each that neither alone would have been able to obtain.

For the Michigan Insane Asylum at Kalamazoo a special appropriation of \$25,000 will be asked. The purposes for which this sum is required, are a carpenter's shop, infirmary at male department, and a kitchen. All are necessary, and the appropriations should be made early in the session.

For the Eastern Asylum for the Insane at Pontiac, a special appropriation of \$30,000 to build two infirmaries is asked and should be granted.

NORTHERN ASYLUM FOR THE INSANE.

The Northern Asylum for the Insane at Traverse City is fast approaching completion, and if the necessary appropriation is made early in the session, may, it is believed, be completed at the time limited by contract—October 1, 1885. The amount asked for is \$125,725.74. Of this amount \$53,623.73 is for heating apparatus and plumbing, and this work should be commenced immediately.

The condition of our other asylums for the insane makes it a matter of the utmost importance that there be not a moment's unnecessary delay in the completion of the Northern Asylum. The Eastern Asylum at Pontiac, designed originally for 540 patients, to-day gives shelter to 663. In a recent letter Dr. Hurd, the Superintendent, says: "Every bed is occupied, and every available space to put a bed is filled up. Every vacancy has been used to accommodate urgent cases. In the majority of instances if a patient was removed in the morning, his place was filled before night. Not a day passes but it is necessary to refuse patients presented for admission." At Kalamazoo Asylum about the same state of things exists. Many insane persons are detained in our county jails and poor-houses, where for lack of proper treatment their chances for recovery are imperiled. Let me urge that the appropriation for the Northern Asylum be made at the earliest time possible.

IDIOTS AND IMBECILES.

There is no State provision for the care of idiots and imbeciles. A school and asylum for the feeble-minded has been urged by conventions of superintendents of the poor and by conventions of county agents of the State Board of Corrections and Charities. These county officers are familiar with the condition of our poor-houses, in nearly all of which are a greater or less number of idiots, who are sometimes almost as difficult to manage as insane persons, and for whose special care no provision can be made. It is undoubtedly true that under special training feeble-minded children are susceptible of mental and physical improvement, and it is, I think, clearly the duty of the State to provide for this class of unfor-

turnates. If the birth of a deaf and dumb or a blind child is regarded as a misfortune, how much more keenly is felt the birth of an idiot or imbecile. To be relieved of the care of such a child might save families from disintegration, and conscientious, watchful, and heart-broken mothers from untimely graves—victims of motherly devotion to their unfortunate offspring. I trust you will give this matter careful consideration, and provide for the care of this unfortunate class in a State institution.

PRISONS.

For the Michigan State prison at Jackson a special appropriation of \$14,000 is asked, covering five items, which you will find in the Warden's report, and all of which I deem necessary. The matter of purchasing a strip of land in front of the prison grounds and adjoining thereto, lying between Mechanic and Cooper streets, has been for years regarded as a mere question of time, so essential is its possession by the State on the grounds of safety, convenience, and completeness and symmetry of the prison grounds. I believe it should at once become the property of the State by purchase or condemnation, as shall seem most feasible.

For the State House of Correction at Ionia \$76,000 is asked for current expenses, and \$50,000 for salaries for the next two years, also a special appropriation of \$1,000. For the items and reasons for these appropriations I refer you to the Warden's report.

Our prisons at Jackson and Ionia maintain toward each other very much the relation of rival manufacturing establishments, and should, I think, be both placed under one Board of Prison Commissioners. One is regarded as a place of punishment, the others as a "Reformatory," and yet, from the character of the offenders admitted to each, it would be difficult to determine which is the prison and which the reformatory. Hardened offenders are committed to Ionia to mingle with those who have been committed from justices' courts for misdemeanors, and youthful offenders for their first offense sent to the State prison at Jackson.

I think under a single board both prisons would be better managed. The commissioners should, I think, be empowered to determine in which prison criminals should be kept. In this way, by a weeding out process, the more incorrigible would reach the State prison, and juvenile offenders, and those who do not belong to the criminal class at all, but are suffering the consequences of a single act committed in a moment of passion or under circumstances of great temptation, would find a more fitting place in the Reformatory at Ionia.

I am satisfied that an arrangement of this kind would be better than the present system of leaving the final selection of a prison in the hands of the circuit judges, most of whom seem to use no discretion at all in the matter.

I think the Wardens of our prisons should be appointed by the Board of Prison Commissioners, not by the Governor, and should hold their offices during good behavior; and that sub-officers of prisons should be appointed by the Wardens, subject to the approval of the Prison Commissioners.

PRISON LABOR.

The system of contract labor in our prisons should, I think, be abolished. The articles manufactured should be sold at the full market price, the convict and family or dependent relatives receiving the whole or such part of his earnings as the prison commissioners may deem just.

On this latter point I feel very much in earnest. The applications for par-

done, which occupy so much of a Governor's time, reveal the fact that in most instances some person outside the prison is really suffering more than the convict himself. The prisoner is comfortably housed and clothed; has regular, wholesome, and abundant food, and all needed medical attendance, while the dependent father, mother, wife, or children are deprived of most of those comforts. Under the present system, if sentence is to be imposed on the party to suffer, these dependent ones should be brought into court and sentenced to lose the services of him who should provide for their wants, and to be deprived of the comforts, if not necessities, of life for the period prescribed by law.

I do not think the question of making our prisons pay their expenses should be a chief consideration in their management, nor do I think the State has any right on account of the wrong-doing of the son, husband, or father, to appropriate his earnings, making those innocent ones that God has committed to his care the principal sufferers by his crime.

CONVEYING PRISONERS.

The fees of sheriffs and constables for conveying prisoners under sentence to the prisons at Jackson and Ionia are now paid by the State. Numerous complaints have been received and from all parts of the State in regard to the exorbitant and illegal fees charged for such services. Bills have been regularly presented and paid, claiming more mileage than by the usual route. An extra day, not a moment of which was spent in conveying the prisoner or returning, is charged, and the expenses supposed to be incurred over night by the introduction of an extra day—including supper, lodging, and breakfast—are charged to the State, making in some cases nearly double the legal fees. Such bills are sworn to as a correct account of services rendered the State. The Wardens of the prisons have also called my attention to the unnecessary multiplication of guards and trips. A sheriff will invite his acquaintances to a number equal to the number of prisoners to be conveyed on a junketing trip to Jackson at the expense of the State. An officer will convey three meek tramps, anxious to winter at Ionia, at three trips when they might just as well have been taken at one time.

The sum drawn from the State treasury by these reprehensible and dishonest practices is considerable. I am disposed, however, to regard its demoralizing effect on officers to whom are entrusted the execution of the laws as the most serious result. It might seem harsh to call it "robbing the State by perjury," and yet when false accounts are sworn to, and payment received from the State, I do not know how it can well be designated in milder terms.

Several plans have been proposed to remedy the evils complained of. I think the best plan will be to make the conveying of prisoners under sentence to the prisons of the State a charge against the counties from which they are sent. The Boards of Supervisors will scrutinize more carefully and intelligently such bills than can a State officer who knows but little of the facts, and will, I think, put a stop to the abuses complained of.

BOARD OF CORRECTIONS AND CHARITIES.

Permit me to call your attention to the report of the State Board of Corrections and Charities. The importance of the work done by this Board in regard to estimates, and in the general oversight of our charitable and penal institutions can hardly be overestimated. Their careful, painstaking, and methodical

investigations of such State institutions are of great value to the Legislature. Their familiarity with the history and every-day workings of these institutions give them better opportunity to judge of their needs than can be obtained by committees of the Legislature from hasty visits during the session. After two years' close familiarity with the work of this Board I can heartily indorse their recommendations as worthy of the highest consideration.

SWAMP LAND COMMISSIONER.

Two years ago a bill passed the Legislature abolishing the office of Swamp Land Commissioner. I vetoed the bill, believing that the services of a Commissioner would be required for two years longer, but stated in my veto message that "the office may and I think should be abolished by the next Legislature." During the past two years so very much has been accomplished by the Commissioner of Swamp Lands, and so well, that I now agree with my Republican friends that there is no good reason, or indeed excuse, for continuing the office any longer.

THE IMMIGRATION BUREAU.

The act establishing a bureau of immigration places it under the supervision of the Governor. He draws the necessary funds from the State treasury, audits its bills, and pays them from the funds so drawn. He is, therefore, in a position where he becomes intimately acquainted with its operations and uses. After two years careful observation of its workings I am of the opinion that the Immigration Bureau should be abolished. As I found it organized there was a Commissioner at a yearly salary of \$2,000, and an Assistant Commissioner at a salary of \$1,500. The expenses for office rent, postage, stationery, incidental expenses, and bills for advertising amount to nearly \$5,000 per annum. During the past two years it has distributed over 50,000 copies of the book "Michigan and its Resources" in English, besides small amounts of the German and French editions. The yearly cost for books which are furnished by the State printer is over \$3,000, making the entire annual cost of the Bureau about \$11,500.

Nearly a year ago I dispensed with the services of the Commissioner. Since that time the efficient Assistant Commissioner has attended to all the duties previously performed by both except drawing the Commissioner's salary. I did not feel at liberty to interfere any farther, but have permitted the Bureau to run as I found it, leaving it to the Legislature to determine its future.

The operations of the Bureau have, I think, been disastrous to our workmen. In numerous newspapers of this and other countries, has it been advertised that Michigan is a desirable place to emigrate to, and that her official commissioner at Detroit is prepared to give all necessary information, and will forward to any person who applies for it, free of expense, an interesting book giving valuable information on the subject. Persons out of employment, or dissatisfied with their condition, might fairly take it for granted that they were very much wanted in Michigan, or else the State authorities would not go to all this trouble and expense in the matter. The result has been that our labor market has been overcrowded from abroad, and this, too, at a time when our laboring men were suffering for want of remunerative employment.

It is possible that the operations of the Bureau may have aided railroad and other corporations to dispose of some of their lands. Indeed, some uncharitable persons claim that it was originally organized to afford free advertising for these corporations.

I recommend that the Immigration Bureau be immediately abolished and its effects transferred to the State Land Office, where all inquiries in regard to lands owned by the State, and all legitimate demands for the book, "Michigan and its Resources," can be met with but slight expense to the State.

LABOR BUREAU.

In accordance with my recommendation of two years ago the Legislature established a Bureau of Labor, under the direction of a Commissioner and Assistant. The work of investigation has been conducted earnestly and intelligently. A volume printed during the past summer contains valuable statistics and suggestions in regard to the work of the Bureau, and the duty of the Legislature in regard to it. I commend it to your thoughtful consideration.

MINERAL STATISTICS.

The office of Commissioner of Mineral Statistics is, I think, of little practical use to the State. He publishes annually a book of nearly 300 pages, giving the history and workings of each mine for the previous year; a work of much labor, but, as I believe, of little interest except to those operating the mines, or dealing in mining stocks. After sending to the several mining companies such copies as were recommended by the Commissioner, believing that the remainder should be got before the public somehow, I ordered a quantity to the executive office at Flint. My persistent efforts to give these books away have not been crowned with any remarkable degree of success.

I recommend that the office of Commissioner of Mineral Statistics be abolished, and a Commissioner of Mines appointed, whose duty it shall be to exercise supervision on behalf of the State of all mining operations; to see that the safety of the miners is secured and that every precaution is used to prevent avoidable accidents—indeed with summary powers to interfere where human life might possibly be imperiled; with authority to compel the closing of mines where they cannot safely be worked, the rejection of unsafe machinery, and the use of such machinery and apparatus as may seem necessary to protect the miners from all avoidable danger. Besides reporting such a brief statistical summary of mining operations as would be of general interest, it should be his duty to report all casualties among the operatives and their causes. I commend the matter to your thoughtful consideration.

TAX LAWS.

The tax law of 1882 fails to provide for the sale of lands for delinquent drainage taxes. The drainage act of 1881 provides that such sales shall be made "at the same time, place, and manner as lands are advertised and sold for other taxes." The provisions of the drainage act of 1881 and the tax law of 1882 do not harmonize, and it is, I believe, generally conceded that there is now no legal method of collecting delinquent drainage taxes by sale of lands. This is an important matter, and should receive early consideration.

The tax law of 1882 seems to have been carefully planned to give purchasers at tax sales a good title. I cannot but think that the rights of land owners who, through poverty, ignorance, or carelessness, have allowed taxes to go unpaid, should have received more consideration. By a single act of carelessness on the part of the poor man, or from lack of knowledge, a speculator may at the cost of a single

year's tax obtain a good title to the family homestead. I think the privilege of redemption for a series of years by paying the taxes and a penalty amply sufficient to compensate the speculator for his investment should be provided for.

INSURANCE LAWS.

It has been the policy for many years, to collect taxes upon the gross premiums received in this State by insurance companies of other States and countries. In most of the populous States the tax collected is about sufficient to cover the expenses of their insurance departments, which in this State, including all incidental expenses, have never exceeded \$8,000 per annum. For the year 1883, the tax collected of foreign insurance companies doing business in this State was \$126,064.31. If, as I believe, this large tax is really paid by the insured, it is unfair to place such a burden upon them for the benefit of others who do not hold policies as well as themselves, and the tax should be reduced so as to merely cover the expenses of the department of insurance.

The Commissioner of Insurance should, I think, possess a similar power in the case of coöperative societies insuring lives on the assessment plan to that conferred upon him in regard to mutual fire companies, to apply to a court for the appointment of receivers in case of insolvency. It should be made his special duty to investigate reported infractions of the law by agents of such organizations of other States and to prosecute offenders, as under the act of 1881 he is required to investigate, and prosecute for violations of the law by the agents of unauthorized fire companies, and there should be similar provisions for the paying of his expenses of investigation.

I think a law should be enacted defining an insurable interest in lives. Much imposition has been practiced on ignorant people by inducing them to invest money in insuring the lives of others under circumstances where the courts would give no relief owing to the lack of an insurable interest.

The term of the office of Commissioner of Insurance now terminates at the end of the second year, or as soon thereafter as his successor shall be appointed and qualified. Practically the change is made about the middle of January during the year of the biennial session of the Legislature. The reports of between two and three hundred companies of this and other states and countries are required to be made within the first two months of each year, and, if preparation for the annual report issued by the Commissioner should precede the time for a change, the new officer will find himself compelled either to continue upon the old plan, or instantly to devise and perfect plans of his own. Only in the latter case should he be held fully responsible for the first report issued under his administration. A better plan, now adopted in many of the States, is to make the term of this office commence and end at the middle of the year. This gives the new officer time to develop and apply his own ideas, the old officer opportunity to complete the work he has begun, and besides, gives to the Legislature the benefit of being able, through its committees, to consult with an experienced instead of an inexperienced officer in the insurance department.

Valuable suggestions in regard to insurance legislation may be found in the report of the Commissioner of Insurance.

ELECTION OF LEGISLATORS.

Less than one-fifth the members of the House and one-fourth the Senators were members of the last House and Senate. This I regard as a misfortune.

Experience is worth much in the work of legislation, and valuable time might be saved if a larger proportion of old members were returned. I think it would be better if members of the Legislature were elected for four years, one half each two years. In this way but little time would be lost in the beginning of the session in becoming familiar with legislative work, and more careful legislation might be expected.

SALARIES.

The salaries paid to our State officers and judges of the Supreme Court are a disgrace to the State. The salary of every State officer should be sufficient to compensate him for the work performed and responsibility assumed, and for all the expenses incident to his official position. With our present salaries no man of moderate means can afford to hold a State office. No matter how worthy or competent such a man may be, he is as really debarred from accepting a State office as if a constitutional provision against poor men holding office was in force. The salaries of the judges of the Supreme Court should at least equal the income of a first-class lawyer in one of our large cities, sufficient to permit them to devote their entire time and thought to the duties of their office.

I recommend that you submit to the people a constitutional amendment increasing the salaries of State officers and judges of the Supreme Court, and trust the people will at the polls vote for salaries that will place the poorest man, if competent and worthy, in a position to accept the highest office in the State.

PARDONS.

The pardoning power, with its unpleasant and wearying responsibilities, should not be placed upon the shoulders of one man. No matter how well deserved a pardon may be, popular opinion will always be divided as to its propriety. While a board may do wrong as well as a Governor, politicians and political papers, hard up for something to find fault with, will not be so likely to ascribe each pardon or commutation to total depravity on the part of the pardoning power.

After some consideration, I am inclined to think that the Supreme Court—with an extra clerk, to be known as pardon clerk, and whose duties should be prescribed by the court—would make an excellent Board of Pardons, probably as satisfactory to the people as any that could be named. On their recommendation only should pardons be signed and issued by the Governor.

ELECTION LAWS.

The recent election has called special attention to the laws of the several States governing the holding of elections. It seems to be generally conceded that the law of New York which provides that the three judges of election for each voting precinct shall not belong to the same political party, and that the two clerks of election must belong to different political organizations is admirably adapted to secure justice, and to give to the public confidence in a fair count. The New York method of destroying the ballots as soon as the count is made seems to prevent another temptation to fraud by tampering with the ballot box, as was done in the same election at Chicago. I would recommend that our law in regard to holding elections and canvassing the votes cast be made to correspond with that of New York. The perpetuity of our free institutions depends upon the sacredness of the ballot box and the fairness of the count, and every

precaution should be taken, not only to secure this result, but also to remove the slightest degree of suspicion that the rights of voters could be tampered with.

CONSTITUTIONAL AMENDMENT.

In my message two years ago I said "I cannot see how, in a republican government like ours, there should be any hesitation in submitting questions which concern the interests of the State and the well-being of its inhabitants to a popular vote. I, certainly, for one am willing to submit any and all questions which concern the voters of the State to themselves for determination, and abide the result." I also gave it as my opinion that "personal liberty" and the "freedom of the citizen" required that when any considerable number of voters asked for the submission of any question to a popular vote it should be submitted. The last Legislature, notwithstanding the presentation of petitions signed by scores of thousands of the good people of the State, refused to submit to a popular vote a constitutional amendment to suppress the traffic in intoxicating drinks. If it was supposed that by such refusal the question could be ignored or evaded, the result has shown that the Legislature of 1883 made a great mistake. All attempts to prevent an expression of the popular will on this question will only result in the renewal of a bitterer and more uncompromising agitation for its submission. I believe this Legislature should submit the question to the people.

SOLDIERS' BOUNTIES.

There are to-day in Michigan over two thousand veterans of the war for the Union, entitled by law to State bounties, who claim that they have received nothing from the State. The records of the Quartermaster's Department show that these bounties have been paid to the assignees of those entitled to receive them, in very many instances the assignees being persons connected with the Quartermaster's Department. I have been assured by veterans in whom I have the fullest confidence, that at the date of what purports to be their assignment and acknowledgment before a Michigan notary they were in distant States and territories.

The State cannot afford that charges of wholesale dishonesty against its officials, through forged papers or otherwise, should pass unnoticed. Rigid investigation should be made, and if wrong has been done to the soldier, his widow, or children, the State should at once right the wrong, and use every means to discover and punish the guilty parties.

I would therefore recommend that three commissioners, differing in their political relations, be appointed, with authority to send for persons and papers, and thoroughly investigate such charges as may be made in regard to soldiers' bounties. Only some such action can forever put to rest the accusations of wrong now so freely made against the State and individuals.

CLAIMS AGAINST THE UNITED STATES.

In the latter part of May, 1883, during the session of the Legislature, Mr. Friend Palmer, of Detroit, visited me at Lansing, and informed me that the United States was indebted to the State of Michigan on a claim which had accrued about the beginning of the civil war, and that the time during which the claim could be presented was about to expire. An act of Congress approved June 14, 1878, had limited the time during which such claims could be received by the

department at Washington to five years. He did not know, he said, how much could be collected, but claimed exclusive knowledge as to the nature of the claim, and this I found to be correct, as no official at Lansing could give me any information on the subject. If the claim was for war material the vouchers should have been in the Quartermaster General's and Auditor General's Offices, but no such vouchers have been found. Mr. Palmer offered to collect what he could for the State if allowed a commission of 25 per cent, and would make no better terms. He showed me that he had collected claims against the United States under a contract with Governor Bagley, by which he received 25 per cent on the first \$5,000 collected, 20 per cent on the second \$5,000, and 15 per cent on all subsequent amounts.

If anything was done in the matter it must be done at once. I had no alternative but to accept Mr. Palmer's terms or let the claim lapse. It did not seem possible to me that any considerable indebtedness had been permitted to remain uncollected during the administrations of Governors Crapo, Baldwin, Bagley, Crosswell, and Jerome, and to have passed from the recollection of the employés in the departments at Lansing. I therefore signed a contract with Mr. Palmer by which he was to receive 25 per cent of the amount he collected, and nothing for his services or expenses in case of failure. The contract was made June 1, 1883, and on June 9, five days before the expiration of the time limited by law, the claim was filed at Washington. To my surprise within about a year Mr. Palmer collected \$42,345.92 due the State of Michigan since 1861. This sum, less Mr. Palmer's percentage, I turned over to the Quartermaster General, and hold his receipt therefor. I also made another contract with Mr. Palmer, by which he is to receive 15 per cent for the collection of other claims not barred by statute. I have been careful to give the whole transaction in detail as it occurred. I did in the matter just as I would had I owned the claim individually, and have seen no reason to regret my action in regard to it.

STATE MILITIA.

The law relating to the compensation of State troops when called out to aid the civil authorities in preserving the peace should be amended. It provides that "in case of riot, tumult, breach of the peace, resistance to process, or when called upon by the civil authorities," they shall receive certain compensation, "such compensation and such rations and forage, and the cost of all ammunition used or purchased for use, by any officer in command of the State troops so called out, shall be audited, allowed and paid by the board of Supervisors of the county where such service is rendered." (Howell's Statutes, Section 915.) Last summer, on request of the sheriff of Iosco county, I ordered Company C of the 3d Regiment (Bay City) to go to Oscoda, 80 miles distant. An engine and car were chartered at Bay City, the Captain becoming personally responsible. The railroad company insisted on having its pay, and \$192.50 was advanced from the company funds, and till the Board of Supervisors of Iosco county has levied and collected the necessary tax the money cannot be refunded, or the company receive pay for their services.

Our State troops are required by law to respond to all such calls, and are never found wanting in any emergency. Provision should be made for the payment of bills for rations, forage, ammunition, transportation, etc., by the Military Board, the amount of such bills certified by them to the Auditor General should be charged by him to the counties requiring the aid of the State militia.

DISEASES AMONG CATTLE.

Permit me to call your attention to the absence of efficient laws for the prevention of the spread of contagious diseases among cattle. The creation of the Bureau of Animal Industry by Congress at its last session put this matter under the control of the United States Commissioner of Agriculture so far as action by the general government is concerned, but it was not thought best to give him full control, and provision was made for the coöperation of the several States. In case of an outbreak, such as that which happened during the last year in Illinois, coöperation is absolutely necessary. In view of the possible and not improbable danger of the introduction of contagious diseases among our cattle, and the very great loss that would result therefrom, authority to act promptly should be lodged in a commissioner or board of commissioners. In this way only can our herds be preserved should an emergency arise calling for immediate and summary action.

DANGER FROM CHOLERA.

Cholera has never prevailed as extensively in Europe as during the last few months without sooner or later coming to the United States. From our situation on the great lines of travel and of immigration, Michigan is especially liable to receive infected persons or infected baggage. Our local boards of health are authorized to "make such regulations as they may deem necessary for the public health and safety, respecting any articles which are capable of containing or conveying any infection or contagion, or of creating any sickness, when such articles shall be brought into, or conveyed from, their township, or into or from any vessel." (Sec. 1636, Howell's Annotated Statutes.) Methods of travel have changed so much since the law was passed, and the amount of travel has become so great, as to make the inspection of travelers and the proper care of infected persons and infected baggage, at certain points, in time of great danger from an infectious disease like cholera or small-pox, a State or National rather than a local affair. The cities of Port Huron and Detroit can hardly be asked to bear the expense of such an inspection of the thousands of immigrants annually entering the country at these cities, as shall protect the inhabitants of Wisconsin, Illinois, Iowa, Minnesota, and Dakota from the introduction of dangerous contagious diseases. Yet there are times when, if such an inspection is not maintained, every town in Michigan is liable to receive infected immigrants or infected baggage, and to have a number of its inhabitants infected before the danger is known. The numerous outbreaks of small-pox thus traceable to immigrants, detailed in the reports of the State Board of Health, show that the danger demands consideration. The attention of the National government has been repeatedly called to this subject, and for one year an inspection of immigrants was maintained at Detroit and Port Huron by the coöperation of the National Board of Health with the Michigan State Board of Health.

In view of the danger from cholera, I would recommend an appropriation for an epidemic contingent fund, to be used in the discretion of the Governor, under the direction of the State Board of Health, for the prevention or suppression of outbreaks of cholera, should the danger become imminent and a necessity arise for the use of said fund or any part of it.

I would also recommend to your consideration the question whether the law relating to the prevention and suppression of epidemics of contagious diseases requires any changes as regards inspection and care of infected travelers and

their effects at points where the amount of travel is so great as to practically place the work beyond the resources of the local board of health; and whether the Legislature ought not to invite the coöperation of the national government in such inspection at points in Michigan where the inspection would benefit all the Northwestern States, especially as the national government claims the sole right to tax the immigrants for the expenses of an inspection.

CONCLUSION.

I feel that it would be ungrateful in me to close this message without due acknowledgment of the valuable assistance and hearty co-operation of the other State officers. The mutual kindly feeling which has characterized my associations with all the officers and employes of the State will always be pleasant to remember. Although performing in some sense an official duty in reading to you this message, I am no longer Governor of Michigan. Another has been selected by the people to take my place, and has entered upon the duties of his office. If you give him the same hearty sympathy and support that I received from the Legislature of 1883, he will have nothing of which to complain.

Praying that you as a Legislature and Governor Alger as chief executive may be guided by infinite wisdom, so that your labors here may be a credit to yourselves and a blessing to the State, I close with the kindest wishes and feelings to all, the last duty required of me from having held the office of Governor of Michigan.

JOSIAH W. BEGOLE.

PARDONS GRANTED

DURING THE TWO YEARS ENDING DEC. 31, 1884,

BY

JOSIAH W. BEGOLE,

GOVERNOR OF THE STATE OF MICHIGAN.



BY AUTHORITY.

LANSING:
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS,
1885.



PARDONS

GRANTED BY GOV. JOSIAH W. BEGOLE FOR THE YEARS 1883-4.

STATE OF MICHIGAN, }
EXECUTIVE OFFICE, }
Lansing, January 7, 1885.

To the Legislature :

In accordance with the requirements of the constitution of this State I transmit herewith statement of pardons and commutations of sentence granted by me during my term of office with the reason therefor, as follows:

1. William Holt. Convicted in the Recorder's Court of the City of Detroit of murder, and sentenced in 1865 to life imprisonment in the State Prison at Jackson. Pardoned January 3, 1883. Holt was pardoned upon the letters and written statements of the trial judge, all the living jurors, and affidavits and written statements of large numbers of the citizens of Detroit as to the bad reputation of the inculpatory witnesses, John Dunn and Samuel Post, being so bad as to render their statements unworthy of belief, their testimony having been given in hope of reward, and in case of Dunn to earn immunity from a charge of rape then impending over him.

2. John Ryan. Convicted in the Recorder's Court of the City of Detroit of burglary, and sentenced for 15 years from February 17, 1876, to the State Prison at Jackson. Pardoned January 5, 1883. Ryan was pardoned at the request of Judge Swift, who presided at his trial, who stated that he should not have imposed the severe sentence he did had he known Ryan's previous good character as certified to by Ex-Senator Lyman G. Trumbull, Ex-Congressman C. B. Farwell, and other prominent and well known citizens of Chicago. His pardon was also recommended by Prosecuting Attorney Hawley, and many of the best citizens of Detroit.

3. Frank McGinnis. Convicted in the Recorder's Court of the City of Detroit of forgery, and sentenced for 12 years from March 2, 1877, to the State Prison at Jackson. Pardoned February 3, 1883. McGinnis was but 19 years old at the time of his conviction, and the sentence would appear to have been exceedingly severe for one so young. His pardon was recommended by the judge who tried him, and by many of the most reputable citizens of Detroit. His jail record was excellent, having been a faithful and efficient teacher in the prison school.

4. Edward Sullivan. Convicted in the Circuit Court for the County of Genesee of manslaughter, and sentenced for seven years from March 18, 1878,

to the State Prison at Jackson. Pardoned February 3, 1883. Sullivan's prison record was reported as very good, and his sentence, owing to good time gained would have expired in a few months. His pardon was recommended by the judge who sentenced him, by the prosecuting attorney, and all the jurors who could be seen, and by many of the most respectable citizens of Genesee county. Happening in my own county I was familiar with the facts and considered the sentence too severe.

5. Samuel Ulam. Convicted in the Circuit Court for the County of Kalamazoo of murder, and sentenced in March, 1855, to the State Prison at Jackson for life. Pardoned March 1, 1883. From a mass of evidence submitted to me (most of which had been discovered after his conviction), and which had satisfied very many persons quite as well able to judge as myself of Ulam's innocence, I pardoned him, believing him innocent of the crime for which he had lain in prison 28 years.

6. Austin Parks. Convicted in the Circuit Court for the County of Oakland of assault with intent to murder, and sentenced for 20 years from June 15, 1876, to the State Prison at Jackson. Pardoned March 1, 1883. Parks' pardon was asked for by Judge Baldwin who had sentenced him, who upon reflection, and from new facts brought to his knowledge, considered the sentence much too severe. The prison physician also certified that Parks had been in hospital most of the time for three years, and could not probably recover unless set at liberty.

7. Elmer Angle. Convicted in Justice's Court in Genesee county of assault and battery, and sentenced for 90 days from February 23, 1883, to the State House of Correction at Ionia. Pardoned April 11, 1883. Elmer Angle, a mere boy, was convicted of assault and battery, his offense consisting in cutting some hair from the head of a girl schoolmate. The agent of the Board of Corrections and Charities for Genesee disapproved the sentence and protested against it. As soon as a good home could be procured for Angle I pardoned him.

8. John W. Moore. Convicted in the Recorder's Court for the City of Detroit of larceny, and sentenced for four years from August 23, 1880, to the State Prison at Jackson. Pardoned April 10, 1883. Moore was pardoned at the request of Judge Swift, the trial judge, Henry N. Brevoort, prosecuting attorney, the mayor, and many prominent citizens of Detroit, who assured me that the young man had been sufficiently punished, and that a pardon would in all probability insure his keeping in the right path in future.

9. Charles Gilbert. Convicted in the Recorder's Court for the City of Detroit of uttering a forged instrument, and sentenced for three years from December 20, 1880, to the State House of Correction at Ionia. Pardoned April 12, 1883. Gilbert was a young man of good family, and realized most fully the deplorable consequences of his crime. Owing to his good conduct he had but about two months longer to serve. I pardoned him, satisfied by personal interviews its effects would be good, his future life made more hopeful, and resolutions to lead a new life stronger in consequence.

10. Robert Garbutt. Convicted in the Recorder's Court for the City of Detroit of murder in the second degree, and sentenced for life on August 2, 1868, to the State Prison at Jackson. Pardoned April 17, 1883. Garbutt's life sentence had been commuted by Governor Jerome to 20 years. I became satisfied that Garbutt's failing health would in all probability prevent his receiving any benefit from Gov. Jerome's well-meant and deserved clemency, and that under the circumstances he was entitled to a pardon.

11. John Considine. Convicted in the Circuit Court for the County of Macomb of larceny, and sentenced for two years from September, 1881, to the State House of Correction at Ionia. Pardoned April 18, 1883. In the case of Considine I remitted three or four weeks of a sentence which hardly seemed sustained by the evidence, to enable him to visit his family in the time of their affliction and bereavement.

12. Francis E. Hilliard. Convicted in the Circuit Court for the County of Allegan of assault with intent to murder, and sentenced for three years from October 25, 1882, to the State Prison at Jackson. Pardoned April 19, 1883. Judge Arnold, who sentenced Hilliard, wrote me: "I am not and was not satisfied in my own mind beyond reasonable doubt of his intent to murder." His sister-in-law, the injured party (the offense being the result of a family quarrel), as well as her husband, the brother of Hilliard, asked for his pardon. Indeed, the relatives generally united in representing to me that family concord and the ends of justice would both be promoted by Hilliard's pardon.

13. Thomas Kidd. Convicted in the Circuit Court for the County of Sanilac of murder, and sentenced on January 6, 1871, to the State Prison at Jackson for life. Pardoned May 4, 1883. Kidd was convicted on evidence wholly circumstantial and not satisfactory. He was only 18 years old at the time the offense alleged against him was committed. The judge and prosecuting officers united in the request for his pardon, and the best people who knew the circumstances expressed grave doubt as to Kidd's guilt. His prison record was unexceptionable.

14. Charles Colbath. Convicted in the Circuit Court for the County of Lenawee of assault with intent to murder, and sentenced April 12, 1882, to 14 years' imprisonment in the State Prison at Jackson. Pardoned June 14, 1883. The best citizens of Adrian in large numbers assured me that new facts had been discovered, which, had they been known at the time of Colbath's trial, would have secured his acquittal.

15. Julian Moore. Convicted in the Circuit Court for the County of Oakland of larceny, and sentenced December 1, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned June 14, 1883. Moore with two other persons was charged with the crime of larceny. The others pleaded guilty; Moore was tried and convicted on their testimony. While the evidence showed that Moore, if guilty, was not the principal offender, the others were let off with one year each at Ionia, but Moore was sentenced to five years at Jackson. His pardon was asked by the judge, prosecuting attorney, complaining witness, and the sheriff and other officers of Oakland county.

16. Louis Contoi. Convicted in the Circuit Court for the County of Houghton of murder, and sentenced October 25, 1866, to imprisonment for life in the State Prison at Jackson. Pardoned June 14, 1883. Contoi, an Indian, had taken an Indian's vengeance on a man who had betrayed his confidence in regard to a mine, by shooting him. During his nearly 17 years in prison not a single breach of discipline had been charged against him. Mrs. Haviland and others had become interested in his case and desired his pardon. Ex-Warden Humphrey was earnest in his behalf, and wrote, "I believe Louis Contoi will if released from prison lead an honest, upright life; and that society will be in no way injured, nor human life be less secure because of his restoration to freedom."

17. James J. Shafer. Convicted in the Circuit Court for the County of Hillsdale of larceny, and sentenced October 31, 1882, to imprisonment in the State House of Correction at Ionia for four years. Pardoned June 18, 1883.

Shafer's physical condition was such that he could not possibly live out his term of imprisonment. At the request of his relatives and the officers of the prison he was pardoned simply on the ground of humanity.

18. Clinton Hinkley. Convicted in the Circuit Court for the County of Hillsdale of breaking and entering a railroad car, and sentenced May 8, 1882, to two years' imprisonment in the State House of Correction at Ionia. Pardoned June 29, 1883. This was a first offense. Hinkley had borne a good reputation, had served more than half his sentence, and was pardoned that he might support his widowed mother at the request of many reputable citizens of Hillsdale county.

19. Charles Reep. Convicted in the Circuit Court for the County of Kent of assault with intent to murder, and sentenced December 29, 1881, to four years' imprisonment in the State House of Correction at Ionia. Pardoned July 25, 1884. Reep's crime was shooting at and slightly wounding a wife who persisted in drunkenness and worse vices. For this he had suffered two years' imprisonment, and his pardon was asked by judge, jury, and many of the best citizens of Grand Rapids.

20. William Shields. Convicted in the Circuit Court for the County of Kent of robbery, and sentenced June 20, 1882, to three years' imprisonment in the State House of Correction at Ionia. Pardoned July 25, 1883. Shields had been in the prison hospital a considerable time, and was pardoned on the certificate of the prison physician that he was suffering from Bright's disease, and that there was little probability of his recovery if kept in prison.

21. William Carroll. Convicted in the Circuit Court of the County of Lenawee of burglary, and sentenced May 14, 1881, to five years' imprisonment in the State House of Correction at Ionia. Pardoned July 25, 1883. Carroll was pardoned at the request of the officers of the prison, who represented that he had been suffering for a long time from lung disease, was confined to the hospital, and likely to live but a short time if kept in prison.

22. Charles Powers. Convicted in the Circuit Court for the County of Manistee of manslaughter, and sentenced June 6, 1883, to five months' imprisonment in the State House of Correction at Ionia. Pardoned August 6, 1883. Powers, an aged minister, was convicted of manslaughter. He had for many years been accustomed to act as physician to the poor people among whom he labored, and who would otherwise have been without medical aid. His alleged offense consisted in having attended a case of confinement where death ensued and which regular physicians claimed was mal-practice. His pardon was asked for by nearly 2,000 persons, about forty of them clergymen, who certified to his high moral character and useful life.

23. Wm. Damouth. Convicted in the Circuit Court for the County of Barry of breaking and entering a shop in the night-time, and sentenced February 9, 1882, to three years' imprisonment in the State Prison at Jackson. Pardoned August 9, 1883. Damouth had been a young man of good reputation, and a large number of citizens of Barry county asked for his pardon on the ground that the sentence was too severe. He had been in hospital for a number of months, when on June 3, 1883, the prison physician wrote me: "He is helpless; the whole aspect of his case is unfavorable to recovery." Damouth continued to fail rapidly, and after satisfying myself of his hopeless condition, about two months later I pardoned him.

24. Alexander Frazier. Convicted in the Circuit Court for the County of Wayne of murder, and sentenced December 9, 1856, to life imprisonment in the State Prison at Jackson. Pardoned September 1, 1883. Frazier's con-

viction of murder was not considered sustained by the evidence. A conviction of manslaughter would probably have been correct. He had been in prison 27 years, and at the request of Senator Strong and other reputable citizens of Monroe county, and after the most positive assurances that he would not be allowed to become a public charge, he was pardoned.

25. Abbot B. Hemmingway. Convicted in the Circuit Court for Branch county of aiding and abetting the crime of arson, and sentenced October 22, 1882, to nine years' imprisonment in the State Prison at Jackson. Sentence commuted to one year September 1, 1883. Hemmingway was convicted after a trial which excited much feeling and comment in Branch county. His pardon was asked for by over 3,000 citizens of that county. Before commuting his sentence I personally conversed with citizens of Coldwater most likely to form an intelligent and unprejudiced opinion, and found their views coincided with those of the petitioners for a pardon.

26. Louis Gale. Convicted in the Superior Court of the City of Grand Rapids of uttering and publishing as true a forged mortgage, and sentenced March 23, 1883, to two years' imprisonment in the State Prison at Jackson. Pardoned September 14, 1883. I pardoned Gale, believing from the evidence presented to me (and much of which had not been placed before the jury which convicted him) that he was innocent of the crime for which he was imprisoned.

27. George W. Hathaway. Convicted in the Circuit Court for the County of Branch of aiding and abetting the crime of arson, and sentenced March 15, 1883, to one year's imprisonment in the State House of Correction at Ionia. Hathaway's offense was committed in connection with A. B. Hemmingway. His pardon was also numerously petitioned for and was granted for the same reason.

28. John Dunning. Convicted in the Circuit Court for Isabella county of assault with intent to murder, and sentenced June 19, 1877, to nine years' imprisonment in the State Prison at Jackson. Pardoned November 1, 1883. Dunning was pardoned at the request of Warden Pond for valuable services rendered October 26, 1883, in preventing the escape of a convict who, in making his second attempt to escape, had placed a "dummy" in his cell, and was caught by Dunning while attempting to escape through one of the chapel windows.

29. Jedediah Van Allen. Convicted in the Circuit Court for the County of Tuscola of murder in the second degree, and sentenced October 27, 1877, to seven years and ten months' imprisonment in the State Prison at Jackson. Van Allen was pardoned on the recommendation of Warden Pond, having on September 15, 1883, rescued one of the keepers when assaulted by a convict, and saved him from severe injury. Van Allen had but six weeks longer to serve.

30. Bernard Einstein. Convicted in the Circuit Court for the County of Lenawee of lewd and lascivious cohabitation, and sentenced April 28, 1883, to one year's imprisonment in Lenawee county jail. Pardoned April 28, 1883. Einstein was pardoned on the request of the sheriff of Lenawee county and other citizens of Adrian, having rendered important service in preventing an escape of prisoners from Lenawee county jail.

31. William Woods. Convicted in the Recorder's Court of the City of Detroit of burglary, and sentenced March 27, 1876, to 15 years' imprisonment in the State House of Correction at Ionia. Pardoned January 24, 1884.

Woods, at the age of 20 years was sentenced to 15 years' imprisonment for burglary, although previously a young man of good reputation. He had spent nearly eight years in prison, a longer time than is usually imposed on young offenders for a like offense. Satisfied not only that he had been sufficiently punished, but also that he would make a good citizen when liberated, I pardoned him.

32. Martin Perk. Convicted in the Circuit Court for the County of Branch of arson, and sentenced December 12, 1882, to three years and four months' imprisonment in the State House of Correction at Ionia. Pardoned January 24, 1884. Perk was the third party implicated with Hemmingway and Hathaway in the arson cases at Coldwater. His release was asked for by over 1,100 citizens of Branch county, and was granted for the same reasons as the others.

33. Henry Hanscomb. Convicted in the Circuit Court for the County of Muskegon of burglary, and sentenced September 14, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned March 4, 1884. Hanscomb came into this state with a circus. At Muskegon he became intoxicated, and his crime consisted in taking some articles of little value from the rear end of a saloon. Judge Russell who sentenced him wrote me that certain local reasons seemed at the time to call for heavy sentence, and that had Hanscomb been able to show good character he would not have sentenced him for over two or three years. His good character was established to my satisfaction by citizens of South Berwick, Maine, where Hanscomb's wife and children resided.

34. John A. Henwood. Convicted in the Circuit Court for the County of Berrien of murder in the second degree, and sentenced February 5, 1877, to 10 years' imprisonment in the State Prison at Jackson. Pardoned March 11, 1884. Henwood had been in hospital for nearly three years. His pardon was asked for by Ex-Judge Coolidge, who tried him, Ex-Prosecuting Attorney Van Riper, who prosecuted the case, by every supervisor of Berrien county, and would have been granted on the ground of humanity alone.

35 and 36. Fred Wilcox and Henry Frain were convicted in the Circuit Court for the County of Shiawassee of burglary, and sentenced February 17, 1883, to two years' imprisonment in the State House of Correction at Ionia. Pardoned March 12, 1884. These young men, about 19 years old each, were arrested at Owosso on some trifling matter, and while in custody, of their own accord, confessed to having robbed a store the summer before. There was no evidence against them but their confession, and this they gave as they said from their sorrow at having committed the offense. Their pardon was asked for by all the county officers of Shiawassee county, and other prominent citizens.

37. Wm. Ferguson. Convicted in the Circuit Court for the County of Bay of larceny from the person, and sentenced June 10, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned March 23, 1884. Ferguson's sister called on me with a letter which she had received from the warden of the prison, informing her that her brother could live but a short time, and calling her attention to the law which required the warden, unless the body was claimed by the relatives, to forward it to the dissecting room at Ann Arbor. She offered to take her brother outside the prison, care for him till he died and bury him, and I pardoned him.

38. A. C. Jenkins. Convicted in the Circuit Court for the County of Kent of forgery, and sentenced February 21, 1882, to three years' imprisonment in

the State House of Correction at Ionia. Pardoned March 25, 1884. Jenkins was employed in the prison as clerk and book-keeper. His faithful attention to duty and upright conduct induced the officers or the prison to ask that the few remaining months of his sentence might be remitted. His pardon was also asked for by Lieut. Gov. Crosby, Senator Hine, Judge Parrish, the complaining witness, who was the injured party, and other citizens of Kent county.

39. Harriet J. Bush. Convicted in the Circuit Court for the County of Montcalm of assault and battery, and sentenced March 6, 1884, to forty-five days' imprisonment in Montcalm county jail. Pardoned March 26, 1884. The alleged assault and battery grew out of unpleasant relations with her husband, there being many extenuating circumstances in favor of Mrs. Bush. At the time of her pardon she had spent twenty days in the county jail, and it was certified to me that longer imprisonment would imperil her health.

40. John Curtis. Convicted in the Circuit Court for the County of Van Buren of burglary, and sentenced May 29, 1882, to five years' imprisonment in the State Prison at Jackson. Pardoned April 4, 1884. The history of Curtis's case has already been given to the public. Paralyzed, insane, a mere wreck both physically and mentally, I gave him to his friends to care for with no hope of his recovery.

41. George Brown. Convicted in Justice's Court in Lenawee county of larceny, and sentenced February 5, 1884, to 90 days' imprisonment in the State House of Correction. Pardoned April 1, 1884. Brown had nearly served out his 90 days, and was pardoned at request of officers of Lenawee county as a reward for services rendered in the conviction of criminals.

42. Jay Mead. Convicted in the Circuit Court for the County of Shiawassee of burglary, and sentenced May 11, 1882, to five years' imprisonment in the State Prison at Jackson. Commuted to 2½ years April 21, 1884. Mead was a hard-working man of good reputation, and was convicted of a burglary committed near where, in company with his wife and children, he was visiting at the house of an acquaintance. Great doubt exists in the minds of those best able to judge, as to Mead being the guilty party. In view of all the circumstances, Mead's sentence seemed to be too long, and I reduced it one-half.

43. Edward Washington. Convicted in the Circuit Court for Wayne county of robbery, and sentenced July 24, 1879, to six years' imprisonment in the State House of Correction at Ionia. Pardoned April 25, 1884, that he might die at home under the care of his aged mother, but died before his pardon reached the prison.

44. Francis A. Wardell. Convicted in the Recorder's Court of the City of Detroit of uttering and publishing as true a forged instrument, and sentenced February 19, 1883, to four years' imprisonment in the Detroit House of Correction. Pardoned April 25, 1884. Wardell did not belong to the criminal class. I first knew him as a wounded soldier, when I procured for him a position in the postoffice. I think others holding high positions are as much to blame as Wardell. His mother and his family needed his services, and I have no doubt he will live an upright life in future.

45. Frederick W. Brown. Convicted in the Circuit Court for the County of Saginaw of burglary, and sentenced March 7, 1883, to three years' imprisonment in the State House of Correction at Ionia. Pardoned May 22, 1884. Brown, a reputable young man, was convicted upon testimony which after-

wards proved to be unreliable. From statements of the judge and prosecuting attorney I believed him innocent.

46. Isadore Jones. Convicted in the Recorder's Court for the City of Detroit of knowingly receiving stolen property, and sentenced October 1, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned May 27, 1884, at the request of E. F. Conely, superintendent of police, Detroit, and Judge Swift, the trial judge, who had come to regard Jones as innocent of the crime of which he had been convicted.

47. William McDonald. Convicted in the Circuit Court for the County of Kent of burglary, and sentenced July 6, 1883, to two years' imprisonment in the State House of Correction at Ionia. Pardoned August 6, 1884. McDonald was pardoned at the request of the prison officers, on the ground that he was in the last stages of consumption and could hardly expect to live the remaining eight months of his sentence.

48. Talmon Owen. Convicted in Justice's Court in Genesee county of being a drunkard, and sentenced July 22, 1884, to three months' imprisonment in the State House of Correction at Ionia. Pardoned August 22, 1884, in pity to his family, and on his promise to reform.

49. George Bentley. Convicted in the Superior Court of the City of Grand Rapids of larceny, and sentenced July 10, 1883, to four years' imprisonment in the State Prison at Jackson. Pardoned October 27, 1884. Bentley, a colored man of excellent reputation was janitor in a bank at Grand Rapids. A considerable sum of money was carelessly exposed by the bank officials, and under the temptation was appropriated by Bentley, who had been previous to that time an honest man. The money was recovered by the bank, and I believe Bentley was sufficiently punished. His pardon was asked for by bank officers and others at Grand Rapids.

50. Pearly Pearsall. Convicted in the Circuit Court for the County of Kent of larceny, and sentenced June 6, 1883, to two years' imprisonment in the State House of Correction at Ionia. Pardoned October 29, 1884. Pearsall was but 20 years old when convicted, is of excellent family, and was convicted on the testimony of an accomplice, under conditions that might well have raised a doubt as to his guilt. His pardon was asked for by some of the most reputable citizens of Kent county familiar with the facts.

51. George Knill. Convicted of keeping open a bar on a legal holiday, and sentenced in the Circuit Court of Genesee county, November, 1882, to pay a fine and be imprisoned ten days. Knill suffered his imprisonment and paid his fine in 1882. Some of his friends represented to me that he was laboring under mental distress which could only be relieved by a pardon. The attorney general informed me that there was no legal objection to my issuing a pardon, but that it could relieve Mr. Knill of no disabilities as he was laboring under none. Mr. Knill when informed of the attorney general's opinion still wanted a pardon, and it was issued November 11, 1884, though of no possible effect in his case.

52. Charles Coon. Convicted in the Circuit Court of Genesee county of uttering and publishing as true a false and forged promissory note, and was sentenced February 26, 1881, to five years' imprisonment in the State Prison at Jackson. Pardoned December 3, 1884. This was Coon's first offense, and there were many extenuating circumstances. His sentence, and I was familiar with all the facts, seemed to me much too severe.

53. John Riley. Convicted in the Circuit Court for the County of Oakland

of burglary, and sentenced September 6, 1879, to 15 years' imprisonment in the State Prison at Jackson. Pardoned December 3, 1884. Riley was from Mount Morris, N. Y., and belonged to a very respectable family, and bore a good reputation. Several hundred citizens of that place asked for his pardon; and bore testimony to his good reputation. The judge and prosecuting attorney united in declaring Riley's sentence much too severe, as he had been sentenced under a misapprehension of his true character.

54. John Miller. Convicted in the Recorder's Court of the City of Detroit of burglary, and sentenced August 21, 1882, to four years' imprisonment in the State Prison at Jackson. Pardoned December 5, 1884. Miller's condition both mentally and physically was bad. He was but 20 years old when convicted, and had served two-thirds of his sentence. His pardon was asked for by the judge, prosecuting attorney, and jury that tried him.

55. Timothy Lynch. Convicted in the Circuit Court of Bay county January 27, 1874, of rape. Pardoned December 12, 1884. Lynch was convicted in Bay county in 1874, on testimony which afterwards proved to be unreliable. Before sentence he escaped to Sarnia, in Canada, where he had resided for 10 years. His excellent character while there is attested to by judges, members of parliament, and other officials. A numerous signed petition of the people of Bay City asked for his pardon that he might again reside among them.

56 and 57. Joseph Roose and Cardamen Deo were convicted in the Circuit Court for Genesee county of abducting a female for purposes of prostitution, and sentenced August 22, 1881, to eight months' imprisonment in the common jail of Genesee county. Pardoned December 17, 1884. Their conviction was a surprise to the citizens of Flint acquainted with the facts, and a numerous signed petition was presented for their pardon.

58. Frank W. Penny. Convicted in the Recorder's Court of the City of Detroit of larceny, and sentenced May 1, 1886, to 3½ years' imprisonment in the State House of Correction at Ionia. Pardoned December 17, 1884. Penny was pardoned at the request of the prison board and officers, on account of valuable services in preventing the escape of prisoners.

59. Dan Van Waggoner. Convicted in the Circuit Court for the County of Kalamazoo of assault with intent to murder, and sentenced May 5, 1877, to imprisonment in the State Prison at Jackson for 45 years—afterward commuted to State House of Correction for same period. Sentence commuted December 17, 1884, so his imprisonment will expire January 1, 1886. I pardoned Van Waggoner on the representation made by John C. Blanchard of Ionia, which showed that his sentence was terribly severe, and on request of prison officials, on the ground of good conduct and failing health.

60. Wm. Ross. Convicted in the Circuit Court for the County of Mecosta, and sentenced February 12, 1883, to 12 years' imprisonment in the State Prison at Jackson. Pardoned December 17, 1884. A communication from the prosecuting attorney of Mecosta county satisfied me that Ross had been convicted under circumstances which would have prevented a verdict of more than manslaughter if the assaulted party had died. This should have made the verdict in his case but guilty of assault and battery. His pardon was recommended by the circuit judge, and the sheriff and prosecuting attorney of Mecosta county.

61. James Maloy. Convicted in the Circuit Court for the County of Kalamazoo of robbery, and sentenced December 23, 1882, to five years' imprisonment in the State House of Correction at Ionia. Sentence commuted Decem-

23 1824
imprisonment
Newsgo of m
ed. Jones T.
cient time to pu
circumstances.
between the par
was the older an
more than man
brought to my k
his conviction be
Farrington was
Mont-Br-111

68. Eddie Casper. Convicted in the Circuit Court for the County of Ottawa of larceny, and sentenced August 4, 1884, to two years' imprisonment at the State House of Correction. Pardoned December 23, 1884. A large number of the citizens of Eaton Rapids, where Casper had formerly resided, bore testimony to his good character and asked for his pardon. After examining the case I was satisfied that the ends of justice would be best subserved by his pardon.

69. John Seaver. Convicted in Justice's Court in Muskegon county of being a drunkard, and sentenced October 24, 1884, to 90 days' imprisonment at the State House of Correction at Ionia. Pardoned December 24, 1884. Seaver, whose drinking habit was his only trouble, was pardoned at the request of Lieut. Gov. Crosby, and a large number of citizens of Grand Rapids, that he might see his mother on her deathbed, who was ignorant of his imprisonment.

70. Julia Cargin. Convicted in the Circuit Court for the County of Saginaw of murder in the first degree, and sentenced December 29, 1876, to life imprisonment in the State Prison at Jackson, afterwards changed to Detroit House of Correction. Commuted December 26, 1884, so her sentence shall expire December 23, 1885. The sentence of Mrs. Cargin was commuted on facts laid before me by Capt. Joseph Nicholson, Superintendent of the Detroit House of Correction, in regard to dying statements made by the principal witness for the prosecution.

71. George Davis. Convicted in the Circuit Court for the County of Genesee of rape, and sentenced November 25, 1882, to 20 years' imprisonment in the State Prison at Jackson. Sentence commuted December 26, 1884, to 10 years. Davis was but a boy when convicted. The general verdict of those familiar with the case, myself among the number, was that the sentence was very much too severe.

72. Henry Malliot. Convicted in the Circuit Court for the County of Manistee of rape, and sentenced February 14, 1879, to 15 years' imprisonment in the State Prison at Jackson. The complaining witness declared him innocent, and her family asked for his pardon.

73. Patrick J. Lillas. Convicted in the Circuit Court for the County of Berrien of rape, and sentenced June 24, 1881, to the State Prison at Jackson for 10 years. Pardoned December 20, 1884. Lillas had just arrived in Michigan at the time of the commission of the alleged offense. At his former residence, Ogdensburgh, N. Y., he had borne an unblemished reputation. Could this reputation have been shown on the trial there is no doubt it would have prevented a conviction, which, even under the circumstances, was hardly warranted by the facts.

74. George E. Bull. Convicted in the Circuit Court for Washtenaw county of assault with intent to murder, and sentenced April 4, 1883, to five years' imprisonment in the State Prison at Jackson. Pardoned December 30, 1884. Bull's assault was committed upon his wife while laboring under mental aberration, caused probably by too free use of intoxicating liquors. His wife was not injured in any way, and asked for his pardon, as did also very many of the best citizens of Wayne and Washtenaw counties.

75. Mark A. Barker. Convicted in the Circuit Court for Bay county of burglary, and sentenced June 23, 1883, to three years' imprisonment in the State Prison at Jackson. Pardoned December 29, 1884. Barker's pardon was asked for by Judge Green, before whom he was tried, and who does not now believe him to be guilty of the crime of which he was convicted.

In addition to the foregoing the sentences of Sarah J. Coalia, Karen Larson, Anna Vanderberg, and Elizabeth Vanderhoof, sentenced to the State Prison at Jackson, were changed, as required by statute, by commutation to the Detroit House of Correction, no female prisoners being received at the State Prison.

JOSIAH W. BEGOLE.





MESSAGE
OF
RUSSELL A. ALGER,
GOVERNOR OF MICHIGAN,
TO THE
LEGISLATURE.

JANUARY 8, 1885.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.
1885.

GOVERNOR'S INAUGURAL MESSAGE.

EXECUTIVE OFFICE, MICHIGAN, }
Lansing, January 8, 1885. }

GENTLEMEN OF THE SENATE AND HOUSE OF REPRESENTATIVES,—A recent somewhat protracted illness has prevented me from presenting as full a report to you as I had intended.

I will, however, communicate to you from time to time as matters of importance present themselves.

FINANCE.

The finances of the State are in a good condition, as is shown by the report of the Treasurer. I commend his recommendation to distribute the primary school fund semi-annually.

TAXATION.

I recommend the enactment of a law similar to the one now in force in the State of Ohio, for the collection of all taxes semi-annually, including State and county, municipal and specific. Under our present system large sums are collected and held by the County Treasurers, or in the State Treasury, or deposited in banks many months before they are paid out, the banks paying a very low rate of interest on sums deposited with them. It would be much better for the tax-payers if this amount could be divided and paid in a short time before being needed for disbursement, thus serving the purposes of the State fully as well as under the present system, relieving in a measure the tax-payer, and beside saving the risk which there always is, to a greater or less extent, in carrying large sums of money in any place. The State of Ohio collects its taxes December 20 and June 20, charging a penalty of 15 per cent upon delinquents (which I would make 10 per cent. instead), advertising the same after the latter date. No risk, and with the exceptions of blanks, no additional expense should be incurred in this semi-annual collection, as officers would simply be required to do the additional work at the present cost.

THE UNIVERSITY.

This institution is one in which every citizen of the State takes a just pride. The sum actually necessary for the different departments named are made up as follows :

Assistant in the mechanical laboratory	\$1,000 00
Homœopathic college	2,000 00

GOVERNOR'S INAUGURAL MESSAGE.

Additional professor for the same	\$2,200 00
Homœopathic hospital	2,000 00
Dental college	6,000 00
University hospital	5,000 00
Libraries	5,000 00
Total	<u>\$23,200 00</u>

In addition to these items there must be expended from \$16,000 to \$20,000 for repairing buildings.

Nothing has been done in the way of such repairs for many years, and the sum named seems absolutely necessary to preserve them. I am sure your committees will see the necessity for these expenditures when they visit that institution. As biennial appropriations have to be made for its maintenance, I suggest that the committees look into the matter and see if some feasible plan cannot be devised for increasing the regular fund, thus saving the necessity of asking for money to defray its necessary expenses at every session of the Legislature.

THE AGRICULTURAL COLLEGE.

A very full report of this college has been made by its president to the State Board of Agriculture and forwarded to you according to law, giving in detail its work as also its needs. As the prosperity of every State depends upon its agricultural interests, it is needless for me to say that I know this institution will receive careful consideration at your hands and its requirements be fully met.

THE STATE NORMAL SCHOOL.

The Board of Education has furnished a very full report of this school, and it is doing most excellent work, making it possible for any young person desiring to do so to secure a thorough education at a nominal cost. I need not add that I am sure your committees will make such reports as will secure the necessary appropriation for its absolute needs.

Right here I would suggest that if some means could be adopted to secure such school books for our common schools as will teach the science of farming, it would, in my judgment, aid young men who are to pursue the vocation of farming, very much, in their future years.

The Institution for the Education of the Deaf and Dumb, as also the School for the Blind, have made very full reports, which have been commended by the State Board of Corrections and Charities. I do not hesitate to venture the opinion that you will see both amply provided for, as the unfortunate inmates of both institutions are helpless without the aid of the State.

STATE PUBLIC SCHOOL AT COLDWATER.

The trustees of this school, as also of the Industrial Home for Girls at Adrian, have made full reports of their work, as also of their needs, which have been indorsed by the State Board of Corrections and Charities. I commend them also to your careful consideration. Both are doing most commendable work in the way of reclaiming homeless and wayward girls.

ASYLUMS.

Michigan Asylum for the Insane at Kalamazoo—This asylum needs the following appropriations:

For new carpenter shop and machinery	\$3,000 00
For an infirmary at male department	15,000 00
For a kitchen with sleeping apartments at male department	7,000 00
Total	<u>\$25,000 00</u>

The question of purchasing a farm for pasturage in order to secure milk at a reduced rate I commend to the careful consideration of the committees.

Eastern Michigan Asylum at Pontiac—This asylum asks for an appropriation of \$30,000 for the erection of two hospital buildings, one for the male and one for the female department, which I also recommend be granted.

Northern Michigan Asylum at Traverse City—This asylum, as you will see by the report of the commissioners, needs about \$120,000 for its completion. I urge upon you an immediate appropriation for the same, that the work may be hurried along in order that it may be completed in the early autumn. The first two named asylums are filled far beyond their capacities and must be relieved.

Michigan Asylum for Insane Criminals—This asylum is in an advanced stage of construction, and according to the report of the trustees, will need an additional appropriation for its completion. I also urge that this appropriation be made at once that the asylum may be completed at an early date, as it is very necessary to remove from the other asylums that dangerous class of patients who ought not to be confined with other than their own class. I have thus recommended that these asylums be granted the full amount asked for, as I believe the sums named are necessary for their completion; and while the sums aggregate a large amount we must bear in mind that these institutions are crowded far beyond their capacities, and will be scarcely less so when the two now in process of completion are occupied, as there are hundreds of insane in the State who are not and cannot be accommodated within their walls, and Michigan is always generous toward any unfortunate class who are unable to care for themselves.

JOINT RESOLUTIONS.

I recommend the adoption of a joint resolution submitting an amendment to the constitution creating a board of pardons, who shall have full and exclusive power over that department.

Also, that a joint resolution be adopted submitting an amendment to the constitution prohibiting the sale of intoxicating liquors in the State.

On account of the large number of disabled soldiers in this State and the healthfulness of its climate, I recommend that a joint resolution be adopted asking Congress to make an appropriation for a Soldiers' Home, to be located at some favorable point within the State.

BOUNTIES.

There have been many pledges for bounties made to men who enlisted in the army that have not been fulfilled. I trust you will give this matter your careful consideration. No pledges should be more scrupulously kept than those made to the defenders of our government.

GOVERNOR'S INAUGURAL MESSAGE.

STATE FISHERIES.

By the Commissioner's report you will see that fish culture is being made a success. If their recommendations can be carried out the slight expense necessarily incurred in this department will, in due time, be returned many times from the fish thus raised and protected.

THE WORLD'S EXPOSITION AT NEW ORLEANS.

Michigan is represented at this exposition and a fine display of its products is already on the ground. The amount necessary to defray its expenses will not exceed \$11,000, and I therefore recommend that a sum not exceeding that amount be appropriated for that purpose.

MILITARY.

The military organizations of the State are in excellent condition, and all our citizens take a just pride in them. I recommend that a law be enacted directing the State Treasurer to pay all legal expenses incurred in case a company or any body of State troops is ordered to any location in the State to suppress riots, or for other purposes, the State collecting the same from the county. Under the present law, the county to which they are ordered is obliged to pay the bill, but frequently it is impossible for the troops to collect the money for a long time, and, as there is no other provision for paying these expenses, the companies have to advance the money both for transportation, rations and other necessary expenditures.

STANDARD TIME.

As all the railroads in the State use Central standard time, and many of its cities and towns have adopted the same, I recommend that a law be enacted making Central standard time legal within the State.

STATE SWAMP LAND COMMISSIONER.

I recommend that the commissioner appointed for the ensuing term be allowed a clerk, but not a deputy; that all matters pertaining to the office be closed within that time and turned over to the Commissioner of the State Land Office, and that the office be then abolished.

COMMISSIONER OF IMMIGRATION.

I have debated somewhat, in my own mind, as to which is the wisest course to recommend in relation to this office; that is, whether to continue or abolish it. There have within the last two years over 2,000,000 people passed through this State, or close by its southern boundary, for the great Northwest, who have migrated from other States or have come to this country to make homes for themselves. Men are constantly leaving the old States for a home in the West. If a successful effort can be made to turn a portion of this great tide of people into our State by informing them of the superiority of its soil and the advantages of living near a market, the cost of conducting the office (which is much smaller than many mercantile firms pay for advertising their business) would be well invested, and returned to the State many fold in way of taxes upon improvements made by them. Of course, the great railroad corporations hold out every possible inducement to people going west by glowing advertisements, etc., for the purpose of securing their transportation. I think if Michigan would properly advertise

her undeveloped lands, and at a small cost a prudent man were stationed in New York to select from the emigrants those who have money to purchase lands, and induce them to come here, the benefits would justify the expenditure. I have, therefore, decided to recommend that the former be carefully tried and that the office be not abolished until such trial is fairly made.

While our State is open to the world, no special efforts should be made to import labor, purely as such, while so many men are unemployed as at present.

THE IONIA HOUSE OF CORRECTION.

This institution needs, in my opinion, a thorough overhauling, and I commend to your careful consideration many suggestions and recommendations made by the warden in his official report. Under the present law this prison is filled far beyond its capacity with convicts, nearly one-half of whom are sentenced by justices of the peace from different parts of the State, mostly for drunkenness; and many instances of its abuse are known, and doubtless many more exist which are not known. A man found intoxicated by a constable or other officer is frequently taken before a justice of the peace and sentenced to this prison for that offense. He is thus disgraced for life, as is also his family, for the offense of getting drunk, or perhaps because he has no friend to intercede for him. The abuses that are liable to occur can best be described by the following which took place during Gov. Jerome's term of office. The facts were given me by the Hon. E. C. Watkins, then its warden:

A man arrived in Saginaw and applied at the office of a lumber firm for work. He was told to come in in the afternoon and he would be hired. Upon going out he met a man upon the street who asked him if he was a stranger, and answered that he was and from Canada and seeking employment. The man accosting him, who it seems was an officer, informed the stranger that it was necessary to "register" upon coming there, and took him to an office where another man, who it appears was a justice of the peace, was sitting at a desk. After remaining there a short time he was taken out and conducted to the depot by the officer and taken directly to Ionia under arrest. Arriving at the house of correction the warden examined his papers and found he had been committed for a year as a vagrant. He protested his innocence, and the warden immediately wrote the facts as given by the man to Gov. Jerome who pardoned him, and I understand, took some action against the officer and justice of the peace who had thus conspired to send this man to prison for the purpose of getting the fees.

How far this abuse can extend can only be imagined; I therefore recommend that a law be passed prohibiting any person from being sentenced to this institution by a justice of the peace, and that no prisoner be sent there for a less term than six months. This institution should not be used as a "sobering-off" place for men who occasionally get intoxicated. Such men should be kept in the county jails where the offense is committed. I am informed that officers frequently make long journeys with a single prisoner where there are several to be taken, simply to increase their traveling fees. According to the State Treasurer's report there was paid for transportation of convicts to that institution during the past year the sum of \$26,682.13, while the cost of carrying convicts for the State prison at Jackson for the same period was \$4,805.93. Convicts received at this institution are clothed in prisoners' garb, and when discharged are furnished new clothing if that worn by them when taken in is not suitable for them to appear as comfortably dressed men. This item makes up a large account. There are two classes which should not be sent to that prison. First, those who are picked up when intoxicated, before mentioned, and, second, worth-

less tramps who have no pride or home and are willing to go there for the winter. The prison is now filled to overflowing, with little work for its inmates, there being more than 200 confined within its walls in excess of its accommodations, and at the rate it is being filled, if that class of people are to be imprisoned as convicts, the State of Michigan cannot build prisons fast enough to hold those who are convicted, especially if the present stringent times should continue to exist. I sincerely hope this matter will be thoroughly investigated during the session of this Legislature, and the earlier it is done the better for the public good.

THE CONTRACT LABOR SYSTEM; ETC.

I recommend the abolition of the contract labor system, and that a law be passed prohibiting the importation of criminals from other States or territories to be incarcerated within the walls of any prison within the State. It concentrates criminals in Michigan and competes with the honest labor of the State. Michigan is not so poor as to need aid of that kind.

I have asked the different boards connected with the several State institutions to make their wants simply what is absolutely necessary for carrying them through the next two years, and while under the present financial pressure not a dollar should be expended not absolutely necessary. I am sure that you will see that none of the State institutions suffer for lack of means to carry them along.

I recommend that as great a reduction in taxes be made as possible. That no money be collected for the purchase at a large premium of State bonds not yet maturing, or for any other purpose not absolutely essential, but that the greatest possible economy be practiced in every department of the State.

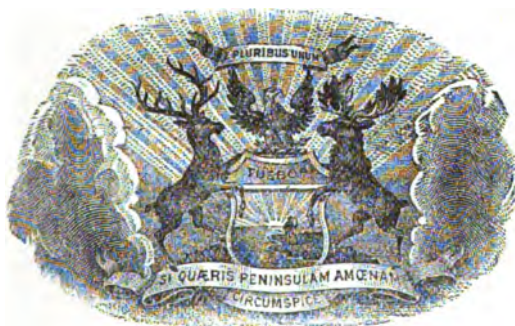
And now, gentlemen, let us hope that you will commence at once to push along the work of legislation, making the session as short as possible.

I hope and trust that the greatest harmony may prevail in all your deliberations, and that all our actions may be guided by the Divine Hand.

(Signed)

RUSSELL A. ALGER.

ANNUAL REPORT
OF THE
STATE TREASURER
OF THE
STATE OF MICHIGAN,
FOR THE YEAR 1884.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.
1884.

REPORT.

STATE OF MICHIGAN,
STATE TREASURER'S OFFICE,
Lansing, Mich., Oct. 7, 1884.

HON. JOSIAH W. BEGOLE, *Governor* :

DEAR SIR.—Agreeable to the requirements of law, I hand you my report for the fiscal year, ending Sept. 30, 1884, including statements of the condition of the banks, organized under the laws of the State, from which reports have been received :

The balance on hand as given in my last report, was.....	\$1,074,267 20
The receipts have been.....	3,306,618 42
	<u>\$4,380,885 62</u>
Payments	3,238,554 93
Balance in Treasury.....	\$1,142,330 69

Which corresponds with the amount charged to this office on the books of the Auditor General, as appears by his letter :

STATE OF MICHIGAN,
AUDITOR GENERAL'S OFFICE,
Lansing, Oct. 7, 1884.

HON. E. H. BUTLER, *State Treasurer, Lansing, Mich.* :

DEAR SIR—The amount charged to the State Treasurer on the books of this office at the close of business, on the 30th day of September last, was \$1,142,330.69.

Very respectfully,

W. C. STEVENS,
Auditor General.

The following statement from the General and Auxiliary Ledgers gives the condition of the several Trust Funds, Sinking Fund, Bond Account, etc. :

Credit—

General Fund.....	\$753,568 42
Agricultural College Interest Fund.....	5,117 25
Normal School Interest Fund.....	993 67
Primary School Interest Fund.....	363,245 42
Sundry Deposits Account.....	4,908 58
War Fund.....	8,570 23
St. Mary's Canal Fund.....	68,927 12
War Bounty Loan Bond Account.....	234,000 00
	<u>\$1,439,330 69</u>

Debit—

Sinking Fund (U. S. 4½% Bonds).....	297,000 00
Cash balance	1,142,330 69
	<hr/>
	\$1,439,330 69

BONDED DEBT.

Acting under authority of the Board of Fund Commissioners I have purchased during the year sixty-three of the War Bounty Loan Bonds of one thousand dollars each. The same have been canceled and entered upon the books of this office as paid, leaving the total indebtedness as follows:

Past due part-paid Five Million Loan Bonds, \$21,000, adjustable at \$578.57 per \$1,000, (not bearing interest).....	\$12,149 97
War Bounty Loan Bonds, 7%, due in 1890.....	234,000 00

TRUST FUND DEBT.

The Trust Fund Debt, composed of balances upon which the State as trustee pays interest for educational purposes, now is:

Agricultural College Fund.....	\$272,327 40
Normal School Fund.....	61,284 81
Primary School Fund (seven per cent).....	\$3,124,810 60
“ “ “ (five per cent)	359,375 87
	<hr/>
	3,484,186 47
University Fund.....	495,822 72
	<hr/>
Aggregate balance of Trust Funds	\$4,313,621 40

Upon which interest has been paid from the Specific Tax Fund according to law.

STATE BANKS.

There are now forty banking associations under the general laws of this State. Seven have been organized during the year; one has discontinued business, and one has failed and is now in the hands of a receiver.

PRIMARY SCHOOL INTEREST FUND.

By reference to the ledger accounts it will be noticed that the Primary School Interest Fund is credited with \$363,245 42. I desire particularly to call attention to this account. Under existing laws this balance, which is inviolably appropriated to the support of the primary schools, must be held by this office for about seven months. It would doubtless be far more satisfactory to the school districts, and would relieve the State Treasurer from the care and responsibility of a large sum of money, if a semi-annual distribution could be authorized by the Legislature. The fund is now paid to the counties in May of each year. A considerable portion of it is collected within a few months after that time. If in November a second payment of the amount then to the credit of the fund could be made upon the same basis as the May payment, it would prove far more convenient to this office as well as to the school districts.

The following statement gives the receipts and payments in detail:

STATE TREASURER.

5

General Fund.

RECEIPTS.

Balance Sept. 30, 1883.....		\$585,186 61
Auditor General's Office—Taxes, etc.—		
Tax histories, statements, and deeds.....	\$3,689 13	
Delinquent taxes (taxes, etc.).....	172,985 05	
State tax lands, Act 220, of 1881.....	119,123 39	
		295,797 57
Counties (from County Treasurers)—		
Under old tax law.....	\$189,074 13	
Under new tax law.....	1,437,388 81	
Proceeds of sales.....	178,028 16	
		1,804,491 15
Earnings—		
State Prison—convict labor.....	\$59,655 55	
		59,655 55
Fees, licenses, etc.—		
Auditor General's office—		
Plats filed.....	\$247 00	
Commissioner of Insurance—		
Labor fees.....	27 35	
Fees, co-operative associations.....	500 00	
Penalties paid by insurance companies.....	250 00	
Commissioner of State Land office—		
Plats, etc.....	1,337 77	
Settlers' licenses.....	106 00	
Pioneer Society of Michigan—		
Collections.....	124 50	
Secretary of State—		
Certificates and certified copies.....	853 10	
Commissions to Commissioners of Deeds.....	66 00	
State Oil Inspector—		
Inspection fees.....	2,359 62	
State Treasurer—		
Fees, Notaries Public.....	533 00	
Peddlers' licenses.....	842 20	
Superintendent of Public Instruction—		
Certificate fees.....	25 00	
		7,271 54
Interest—		
Specific taxes.....	\$3,929 51	
Surplus funds.....	28,878 16	
U. S. 4½ per cent Bonds (in sinking fund).....	13,365 00	
		46,167 67
Refunding—		
Appropriations unexpended—fire sufferers.....	\$190 25	
Awards by Board of State Auditors.....	348 51	
Coroner's fees.....	7 93	
Incidental expenses Legislature.....	4 24	
Attorney general.....	6 75	
		547 68
Sales—		
Michigan reports.....	\$1,057 50	
Session laws.....	107 50	
Legislative manuals.....	35 80	
Michigan in the War.....	90 00	
Old furniture.....	19 00	
		1,309 80
State lands, purchases of—		
Asylum lands—principal and interest.....	\$1,462 81	
Asset lands—principal and interest.....	314 80	
Salt Spring lands—principal and interest.....	1,187 81	
State building lands—principal and interest.....	1,177 00	
Detroit & Milwaukee Railroad lands.....	11,696 85	
Five per cent sale of lands by United States.....	26,115 40	
		41,054 67
Miscellaneous—		
Liquor tax.....	\$1,100 00	
Rent of State building lots in Lansing.....	1,698 62	
Taxes on part-paid lands.....	7,626 63	
Conscience money.....	16 06	
		10,441 31
Transfers—		
From Agricultural College Fund.....	\$13,802 87	
" Normal School Fund.....	419 86	
" Primary School Fund.....	70,434 10	
" Specific Tax Fund.....	49,843 68	
" Swamp Land Fund.....	117,523 28	
" University Fund.....	2,421 40	
		247,444 69
Total.....		\$3,102,268 24

ANNUAL REPORT OF THE

General Fund.

DISBURSEMENTS.

Appropriations—

Asylums—

Eastern Asylum for the Insane.....	\$11,250 00
Michigan Asylum for the Insane.....	8,545 70
Northern Asylum for the Insane.....	151,251 00
Asylum for Insane Criminals.....	27,589 92
Institution for Educating the Deaf and Dumb.....	74,200 01
Michigan School for the Blind.....	64,083 34

\$336,919 27

Boards, etc.—

Board of Corrections and Charities.....	\$3,883 99
Board of Fish Commissioners.....	10,000 00
Bureau of Labor and Industrial Statistics.....	4,690 98
Immigration Agency.....	8,000 00
State Board of Health.....	5,759 14

\$2,334 11

Colleges and Schools—

Agricultural College.....	\$30,306 00
State Normal School.....	28,287 86
State Public School for Dependent Children.....	39,150 00
University of Michigan.....	90,875 00

188,618 86

Prisons—

Michigan State Reform School.....	\$76,250 00
State House of Correction.....	1,700 00
State Industrial Home for Girls.....	48,485 50

126,435 50

Miscellaneous—

Compiling Legislative Journal.....	\$500 00
Commissioner of Mineral Statistics.....	3,125 00
Fire and Police Department of Lansing.....	750 00
Howell Compilation.....	47,500 00
Military Account.....	40,029 34
Michigan in the War.....	5,568 38
Michigan Superintendents of the Poor.....	130 01
Paving Cooper street, at Jackson.....	3,300 00
Pioneer Society of the State of Michigan.....	2,500 00
Relief and support of Edward Murphy.....	375 00
Soldiers' Aid.....	4,000 00
State Library.....	4,000 00
State Teachers' Institutes.....	1,800 00
State Capitol building.....	2,603 78

116,181 47

Expenses of State Government—

Awards by Board of State Auditors—

General awards.....	\$67,183 74
Members of boards of State Institutions.....	7,852 67
Michigan reports.....	5,325 50
Paper and stationery.....	24,033 57
Printing and binding.....	46,786 07

151,182 55

Institutions, etc.—

Apprehending escaped convicts.....	\$1,913 30
Care of juvenile offenders.....	3,451 11
Conveying convicts to State Prison.....	4,805 93
Conveying convicts to State House of Correction.....	26,682 13
Return of children from State Public School.....	166 25
State Board of Education.....	368 90
State House of Correction (current expenses).....	82,000 00
State Prison (current expenses).....	78,655 55
Support of female convicts.....	142 41
Support of insane.....	194,961 40
Transportation of children to State Public School.....	1,973 41

395,019 48

Judiciary—

Courts.....	\$2,671 74
Cost of suits.....	4,191 51
State Reporter (incidental expenses).....	204 56

7,067 00

Refunding—

Taxes, etc., Auditor General's office.....	\$20,750 75
Principal, interest, and taxes, land office.....	953 00

21,703 75

Salaries—

State officers, clerks, and judges of courts.....	\$239,856 32
Officers and clerks of military department (charged back to military account).....	2,916 68

242,773 00

Taxes—

Expenses of collecting delinquent taxes, and sales.....	\$19,053 48
Fund for counties.....	538,416 50
Sundry counties.....	71,306 84

628,578 82

STATE TREASURER.

7

Miscellaneous—		
Agent of State Public School.....	\$89 30	
Coroner's fees.....	1,627 52	
Institution for Educating the Deaf and Dumb (charged back to counties)	2,652 15	
Michigan School for the Blind (charged back to counties).....	526 25	
Wolf bounties.....	72 00	
Sugar bounty (David Root).....	42 00	
		\$5,019 22
Transfers—		
To Primary School Fund.....	\$6,705 84	
To Swamp Land Fund.....	87,180 15	
		96,885 99
Balance Sept. 30, 1884.....		753,568 43
Total.....		\$3,102,268 24

Specific Tax Fund.

RECEIPTS.

From boiler inspection companies.....	\$253 15	
From express companies.....	2,356 35	
From fire insurance companies.....	93,017 81	
From freight, sleeping, and palace car companies.....	1,573 84	
From life insurance companies.....	33,046 50	
From mining companies.....	43,506 32	
From plank and gravel road companies.....	723 81	
From plate-glass insurance companies.....	115 24	
From railroad companies.....	617,629 03	
From river improvement companies.....	431 77	
From telegraph companies.....	8,980 23	
From telephone companies.....	1,164 78	
Total.....		\$802,598 81

Specific Tax Fund.

DISBURSEMENTS.

Refunding—		
To Detroit and Bay City R. R.....	\$100 00	
To Home Fire Ins. Co.....	300 00	
		\$400 00
Transfers—		
To Agricultural College Interest Fund.....	\$18,739 02	
To General Fund.....	42,843 68	
To Normal School Interest Fund.....	3,661 51	
To Primary School Interest Fund.....	673,437 58	
To Two Million Loan Sinking Fund.....	10,313 36	
To University Interest Fund.....	34,618 66	
To War Fund.....	18,585 00	
		802,198 81
Total.....		\$802,598 81

Agricultural College Fund.

RECEIPTS.

From sale of lands.....	\$13,802 87	
		\$13,802 87

Agricultural College Fund.

DISBURSEMENTS.

Transfer to General Fund.....	\$13,802 87	
		\$13,802 87

Normal School Fund.

RECEIPTS.

From sale of lands.....	\$419 36	
		\$419 36

Normal School Fund.

DISBURSEMENTS.

Transfer to General Fund.....	\$419 36	
		\$419 36

ANNUAL REPORT OF THE

Primary School Fund.

RECEIPTS.

From sale of lands.....	\$80,738 26	
From transfer from General Fund, Detroit & Milwaukee Railroad Lands..	9,705 84	
	<u>\$70,434 10</u>	

Primary School Fund.

DISBURSEMENTS.

Transfer to General Fund.....	\$70,434 10	
	<u>\$70,434 10</u>	

University Fund.

RECEIPTS.

From sale of lands.....	\$2,421 40	
	<u>\$2,421 40</u>	

University Fund.

DISBURSEMENTS.

Transfer to General Fund.....	\$2,421 40	
	<u>\$2,421 40</u>	

Agricultural College Interest Fund.

RECEIPTS.

Balance Sept. 30, 1883.....		\$4,610 47
Interest on lands.....	\$9,340 89	
Trespass collections.....	51 16	
	<u>9,392 05</u>	
Transfer from Specific Tax Fund		18,739 02
Total.....		<u>\$32,741 54</u>

Agricultural College Interest Fund.

DISBURSEMENTS.

Advertising forfeited lands.....	\$218 35	
Supervisors' appraisals.....	3 00	
Treasurer Agricultural College.....	27,402 94	
	<u>\$27,624 29</u>	
Balance Sept. 30, 1884.....		5,117 25
Total.....		<u>\$32,741 54</u>

Normal School Interest Fund.

RECEIPTS.

Balance Sept. 30, 1883.....		\$985 98
Interest on lands.....	\$626 69	
	<u>626 69</u>	
Transfer from Specific Tax Fund		3,661 51
Total.....		<u>\$5,274 18</u>

Normal School Interest Fund.

DISBURSEMENTS.

Advertising forfeited lands.....	\$3 00	
Treasurer Normal School.....	4,277 51	
	<u>\$4,280 51</u>	
Balance Sept. 30, 1884		993 67
Total.....		<u>\$5,274 18</u>

Primary School Interest Fund.

RECEIPTS.

Balance Sept. 30, 1883.....		\$386,403 31
Interest on lands.....	\$23,521 48	
Rent of land, High School, Lansing.....	1 00	
Trespass collections.....	1,273 09	
	<u>24,795 55</u>	
Transfer from Specific Tax Fund		673,437 58
Total.....		<u>\$1,084,636 44</u>

STATE TREASURER.

9

Primary School Interest Fund.

DISBURSEMENTS.

Advertising forfeited lands	\$196 94	
Apportionment to counties	730,948 08	
Refunded	240 00	
Supervisors' appraisals	11 00	
Balance Sept. 30, 1884		\$731,391 02
		863,245 42
Total		\$1,094,636 44

University Interest Fund.

RECEIPTS.

Interest on lands	\$3,793 17	
Transfer from Specific Tax Fund	34,618 66	
Total		\$38,411 83

University Interest Fund.

DISBURSEMENTS.

Advertising forfeited lands	\$1 40	
Treasurer University of Michigan	38,410 43	
Total		\$38,411 83

Swamp Land Fund.

RECEIPTS.

Interest on land	\$1,608 23	
Sale of lands—cash	29,636 65	
Sale of lands—swamp land warrants	84,215 20	
Trespass collections	2,063 20	
Transfer from General Fund		\$117,523 28
		87,160 15
Total		\$204,683 43

Swamp Land Fund.

DISBURSEMENTS.

Advertising forfeited lands	\$332 03	
Examining roads	112 45	
Expenses of commissioner	271 93	
Refunded	250 99	
Salaries of commissioner and clerk	1,975 55	
Supervisors' appraisals	2 00	
Swamp land warrants	84,215 20	
Transfer to General Fund		\$87,160 15
		\$117,523 28
Total		\$204,683 43

Sundry Deposits Account.

RECEIPTS.

Balance Sept. 30, 1883		\$6,320 32
Bids on forfeited Primary School Lands	\$612 41	
Interest on bids on forfeited Primary School Lands	132 67	
Interest on bids on forfeited University Lands	129 68	
Money received in letter, no signature	5 30	
		\$890 04
Total		\$7,200 36

Sundry Deposits Account.

DISBURSEMENTS.

Refunded bids on forfeited Primary School Lands	\$1,275 76	
" interest on bids on forfeited Primary School Lands	132 67	
" bids on forfeited University Lands	600 34	
" interest on bids on forfeited University Lands	129 68	
" bids on forfeited Swamp Lands	153 35	
Balance Sept. 30, 1884		\$2,291 78
		4,908 58
Total		\$7,200 36

ANNUAL REPORT OF THE STATE TREASURER.

War Fund.

RECEIPTS.

Balance Sept. 30, 1883.....	\$11,833 39
Transfer from Specific Tax Fund.....	18,585 00
Total.....	<u>\$30,418 39</u>

War Fund.

DISBURSEMENTS.

Coupons of War Bounty Loan bonds.....	\$21,848 16	\$21,848 16
Balance Sept. 30, 1884.....		8,570 23
Total.....		<u>\$30,418 39</u>

Sinking Fund.

RECEIPTS.

Transfer from Specific Tax Fund.....	\$10,813 36
Balance.....	63,000 00
Total.....	<u>\$73,813 36</u>

DISBURSEMENTS.

War Bounty Loan Bonds purchased.....	\$63,000 00
Premium on same.....	10,313 36
Total.....	<u>\$73,313 36</u>

Balance as above.....	\$63,000 00
War Bounty Loan Bonds outstanding.....	234,000 00
United States $4\frac{1}{2}$ per cent Bonds on hand.....	<u>\$297,000 00</u>

St. Mary's Canal Fund.

RECEIPTS.

Balance September 30, 1883.....	\$68,927 12
Total.....	<u>\$68,927 12</u>

St. Mary's Canal Fund.

DISBURSEMENTS.

Balance September 30, 1884.....	\$68,927 12
Total.....	<u>\$68,927 12</u>

All of which is respectfully submitted,

E. H. BUTLER,
State Treasurer.

REPORTS
OF
STATE BANKS

ORGANIZED UNDER THE GENERAL LAWS OF THE
STATE OF MICHIGAN.

ANNUAL REPORT OF THE

REPORT of the condition of the Ann Arbor Savings Bank at Ann Arbor, Michigan, on Monday, Oct. 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$235,335 89
Overdrafts.....	140 80
Furniture and Fixtures.....	1,930 85
Expenses.....	1,300 39
Due from Banks and Bankers.....	90,912 07
Legal Tender, Bank Notes, Gold and Silver Coin.....	37,607 19
Bonds and Mortgages.....	156,680 50
United States 4 per cent Bonds.....	11,400 00
	<hr/>
	\$465,307 69

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	25,000 00
Undivided Profits.....	22,957 17
Due Depositors.....	366,902 53
Dividends Unpaid.....	448 00
	<hr/>
	\$465,307 69

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAS. E. HISCOCK, *Cashier.*
Subscribed and sworn to before me this seventh day of October, 1884.

RUFUS GATE, *Notary Public.*

REPORT of the condition of the Bay County Savings Bank at Bay City, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$75,573 63
Furniture, Fixtures, and Safe.....	1,852 45
Expenses.....	2,389 96
Due from Bank and Bankers and cash on hand.....	26,693 38
Bonds, Saginaw City Union School Bonds.....	10,000 00
	<hr/>
	\$116,509 42

LIABILITIES.

Capital paid in.....	\$40,840 00
Undivided Profits.....	2,653 82
Due Depositors.....	73,015 60
	<hr/>
	\$116,509 42

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JNO. MULHOLLAND, *Treasurer.*
Subscribed and sworn to before me this sixth day of October, 1884.

CHAUNCEY H. SHEARER, *Notary Public.*

STATE TREASURER.

13

REPORT of the condition of the Central Michigan Savings Bank at Lansing, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$247,556 82
Overdrafts.....	1,901 61
Furniture and Fixtures.....	1,428 74
Expenses.....	1,458 69
Checks on other Banks and Cash Items.....	5,714 86
Due from Banks and Bankers.....	42,885 23
Legal Tender and Bank Notes—including Gold.....	14,160 00
Silver, Nickels, and Pennies.....	2,018 89
Bonds, Municipal.....	22,465 00
Premiums paid.....	496 06
Bills in transit.....	1,867 92
	<hr/>
	\$341,839 82

LIABILITIES.

Capital paid in.....	\$62,000 00
Undivided Profits.....	10,127 07
Due Depositors.....	249,512 75
Notes and Bills re-discounted.....	7,200 00
Bills payable.....	12,000 00
	<hr/>
	\$341,839 82

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this eighth day of October, 1884.

NELSON BRADLEY, Cashier.

WM. H. HAZE, Notary Public.

REPORT of the condition of the Charlevoix Savings Bank at Charlevoix, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$21,395 84
Overdrafts.....	1,549 50
Furniture and Fixtures.....	153 80
Expenses.....	153 80
Due from Banks and Bankers.....	1,135 21
Legal Tender and Bank Notes.....	4,206 05
	<hr/>
	\$28,599 90

LIABILITIES.

Capital paid in.....	\$15,000 00
Undivided Profits.....	1,140 23
Due other Banks.....	138 49
Due Depositors.....	12,321 18
	<hr/>
	\$28,599 90

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this seventh day of October, 1884.

G. S. THOMAS, Cashier.

OSCAR UPRIGHT, Notary Public.

ANNUAL REPORT OF THE

REPORT of the condition of the Chelsea Savings Bank at Chelsea, Michigan, on Monday October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$120,088 23
Overdrafts.....	83 27
Furniture and Fixtures.....	2,082 93
Expenses.....	786 72
Checks on other Banks.....	42 64
Due from Banks and Bankers.....	15,814 77
Legal Tender and Bank Notes.....	6,105 00
Coin and Cash Items.....	201 98
Premium account, Savings Department.....	175 91
	<u>\$145,291 35</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	5,002 00
Undivided Profits.....	838 83
Due Depositors.....	89,450 52
	<u>\$145,291 35</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
GEO. F. GLAZIER, *Cashier.*

Subscribed and sworn to before me this sixth day of October, 1884.
THEO. E. WOOD, *Notary Public.*

REPORT of the condition of the Detroit Savings Bank at Detroit, Michigan, on Monday, the sixth day of October, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$1,086,773 59
Overdrafts.....	308 09
Real Estate.....	59,017 89
Furniture, Safes, and Fixtures.....	6,500 00
Expenses and Taxes Paid.....	8,618 00
Checks on other Banks.....	8,423 34
Due from Banks and Bankers.....	386,406 46
Legal Tender and Bank Notes.....	124,301 00
Bonds—United States.....	\$140,500 00
City of Detroit.....	207,500 00
Wayne County.....	50,000 00
All others.....	24,300 00
Gold Coin.....	422,000 00
Silver Coin.....	35,085 00
Fractional Paper Currency, Nickels, Canada Bills, etc.,.....	2,568 60
Cash Items (other than Checks for Clearing House).....	983 79
	<u>\$2,748,812 00</u>

LIABILITIES.

Capital paid in.....	\$300,000 00
Surplus Fund and Undivided Profits.....	99,487 35
Due other Banks.....	7,414 05
Due Depositors.....	2,441,910 60
	<u>\$2,748,812 00</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
E. C. BOWMAN, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.
R. E. JAMIESON,
Notary Public, Wayne Co., Mich.

REPORT of the condition of the Dime Savings Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$101,724 29
Furniture and Fixtures.....	1,775 27
Expenses.....	3,432 95
Due from Banks and Bankers.....	23,817 60
Legal Tender and Bank Notes.....	8,960 80
	<hr/>
	\$139,100 91
	<hr/>

LIABILITIES.

Capital paid in.....	\$40,400 00
Undivided Profits.....	1,797 67
Due Depositors.....	96,903 24
	<hr/>
	\$139,100 91
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

FREDK. WOOLFENDEN, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

GEO. E. WOOLFENDEN,
Notary Public, Wayne Co., Mich.

REPORT of the condition of the Genesee County Savings Bank, at Flint, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$130,645 81
Expenses.....	1,617 19
Checks on other Banks.....	5,875 86
Due from Banks and Bankers.....	18,139 67
Legal Tender and Bank Notes.....	19,148 00
Bonds, City of Flint School.....	7,900 00
Real Estate Mortgages.....	156,732 02
Gold Coin.....	7,875 00
Silver Dollars and Fractional.....	2,077 43
	<hr/>
	\$341,798 98
	<hr/>

LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund.....	10,000 00
Undivided Profits.....	6,888 64
Due Depositors.....	215,410 34
Notes and Bills re-discounted.....	10,000 00
	<hr/>
	\$341,798 98
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

IRA H. WILDER, *Cashier.*

Subscribed and sworn to before me this sixth day of October, 1884.

ARTHUR G. BISHOP, *Notary Public.*

REPORT of the condition of the German American Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts	\$332,001 44
Overdrafts	15,486 87
Furniture and Fixtures	3,500 00
Expenses	1,223 33
Due from Banks and Bankers	214,053 21
Bonds	65,233 60
Premiums	1,395 00
U. S. Treasurer	1,000 00
Cash	263,731 46
	<u>\$905,745 40</u>

LIABILITIES.

Capital paid in	\$100,000 00
Profit and Loss, etc.	4,999 26
Due Depositors	800,776 14
	<u>\$905,745 40</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

HENRY L. KANTER, *Cashier.*

Subscribed and sworn to before me this tenth day of October, 1884.

ANDREW MCLELLAN, *Notary Public,*

REPORT of the condition of the Grand Rapids Savings Bank, at Grand Rapids, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts	\$195,834 52
Overdrafts	1,661 39
Real Estate	15,834 67
Furniture and Fixtures	2,357 00
Expenses	892 37
Checks on other Banks	1,065 10
Due from Banks and Bankers	28,969 28
Legal Tender and Bank Notes	12,460 00
Gold, Silver, and Nickel Coins	1,523 63
Stocks	8,390 00
Mortgages	62,240 30
	<u>\$331,258 26</u>

LIABILITIES.

Capital paid in	\$50,000 00
Surplus Fund	31,269 60
Undivided Profits	291 25
Due Depositors	248,494 96
Interest	1,115 47
Exchange and Rent	86 99
	<u>\$331,258 26</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

MOREAU S. CROSBY, *Vice President.*

Subscribed and sworn to before me this twentieth day of October, 1884.

O. A. WALL, *Notary Public.*

REPORT of the condition of the Hillsdale Savings Bank at Hillsdale, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$62,303 17
Overdrafts.....	99 36
Furniture and Fixtures.....	1,848 20
Expenses.....	498 01
Due from Banks and Bankers.....	9,428 08
Legal Tender and Bank Notes.....	10,552 44
	<hr/>
	\$84,724 21
	<hr/>

LIABILITIES.

Capital paid in.....	\$60,000 00
Undivided Profits.....	618 82
Due Depositors.....	24,205 89
	<hr/>
	\$84,724 21
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAUNCEY F. COOK, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

GEO. A. JAMES, *Notary Public.*

REPORT of the condition of the Kalamazoo Savings Bank at Kalamazoo, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$91,875 97
Real Estate.....	10,000 00
Furniture and Fixtures.....	2,677 45
Expenses.....	1,057 77
Due from Banks and Bankers.....	21,478 07
Cash—Legal Tender and Bank Notes.....	24,208 87
	<hr/>
	\$150,697 53
	<hr/>

LIABILITIES.

Capital paid in.....	\$30,000 00
Undivided Profits.....	1,551 88
Due other Banks.....	9,097 66
Due Depositors.....	110,048 07
	<hr/>
	\$150,697 53
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

J. R. MONROE, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

J. W. BREESE, *Notary Public.*

ANNUAL REPORT OF THE

REPORT of the condition of the Lenawee County Savings Bank, at Adrian, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Real Estate Mortgages—first lien.....	\$355,654 09
Bills Receivable—Collateral Security.....	2,443 55
Real Estate.....	673 05
Real Estate Contracts.....	4,026 92
Furniture and Fixtures.....	1,000 00
Expenses.....	3,309 23
Checks on other Banks, Gold, Silver, etc.	3,938 01
Due from Banks and Bankers.....	16,738 45
Legal Tender and Bank Notes.....	21,446 00
Bonds—U. S. 4 per cent.....	7,000 00
Premium on same.....	1,391 25
County, City, and Town.....	16,825 00
School District.....	6,045 67
	<u>\$440,498 83</u>

LIABILITIES.

Capital paid in.....	\$60,000 00
Surplus Fund.....	27,500 00
Undivided Profits.....	14,970 08
Due other Banks.....	24,778 12
Due Depositors.....	313,240 64
	<u>\$440,488 82</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

HERMAN V. O. HART, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

CLINTON D. HARDY, *Notary Public.*

REPORT of the condition of the Mechanics' Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$711,361 44
Real Estate.....	2,000 00
Furniture and Fixtures.....	300 00
Expenses.....	10,027 50
Due from Banks and Bankers.....	90,381 71
Legal Tender and Bank Notes.....	29,043 63
Bonds—City, County, and School.....	36,429 23
Premium Account.....	343 45
	<u>\$880,465 05</u>

LIABILITIES.

Capital paid in.....	\$100,000 00
Undivided Profits.....	18,942 19
Due Depositors.....	761,523 86
	<u>\$880,465 05</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

E. H. BUTLER, *Cashier.*

Subscribed and sworn to before me this sixth day of October, 1884.

HENRY A. SCHULTE,

Notary Public, Wayne Co., Mich.

REPORT of the condition of the Michigan Savings Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans on Real Estate	\$459,295 00
Loans on Collaterals and Discounts	226,911 19
Furniture and Fixtures	2,500 00
Checks on other Banks and Cash Items	4,136 13
Due from Banks and Bankers	103,525 26
Legal Tender and Bank Notes	49,597 57
Bonds—United States	10,000 00
Michigan County	16,178 00
Michigan City, Town, and School	35,733 09
Premium on Bonds	1,310 38
	<hr/>
	\$908,485 61
	<hr/>

LIABILITIES.

Capital paid in	\$150,000 00
Undivided Profits	21,637 35
Due other Banks	519 86
Due Depositors	736,335 40
	<hr/>
	\$908,485 61
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

SAMUEL E. MUMFORD, *Treasurer.*

Subscribed and sworn to before me this eighth day of October, 1884.

PETER J. SCHULTE, *Notary Public.*

REPORT of the condition of the Michigan State Bank at Eaton Rapids, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts	\$49,931 75
Overdrafts	123 76
Real Estate Mortgages	15,578 43
Furniture and Fixtures	171 90
Current Expenses and Interest paid	668 13
Checks and other Cash Items	357 80
Due from Banks and Bankers	2,131 68
Legal Tender and Bank Notes	6,336 00
Gold Coin	3,773 50
Silver, Nickels, and Pennies	158 47
	<hr/>
	\$80,230 41
	<hr/>

LIABILITIES.

Capital Stock	\$50,000 00
Interest, Discount, and Exchange	1,207 83
Due other Banks	13 64
Certificates of Deposit	7,329 33
Deposits subject to Check	11,173 63
Re-discounts	2,000 00
Savings Deposits	8,507 09
	<hr/>
	\$80,230 41
	<hr/>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHARLES S. COBB, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

W. F. STIRLING, *Notary Public.*

ANNUAL REPORT OF THE

REPORT of the condition of the Mt. Clemens Savings Bank at Mt. Clemens, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$181,201 17
Overdrafts.....	348 00
Real Estate.....	10,000 00
Furniture and Fixtures.....	2,500 00
Expenses.....	551 86
Due from Banks and Bankers.....	10,173 32
Legal Tender and Bank Notes and Specie.....	15,715 02
	<u>\$220,488 46</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	10,000 00
Undivided Profits.....	10,188 41
Due other Banks.....	1,544 67
Due Depositors.....	148,705 38
Dividend Unpaid.....	50 00
	<u>\$220,488 46</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

GEO. A. SKINNER, *Cashier.*

Subscribed and sworn to before me this eighteenth day of October, 1884.

TRAUOGOTT LUNGERSHAUSEN, *Notary Public.*

REPORT of the condition of the Oxford Savings Bank at Oxford, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67, of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$38,946 05
Furniture and Fixtures.....	1,550 00
Expenses.....	65 84
Checks on other Banks.....	1,425 09
Due from Banks and Bankers.....	4,438 43
Legal Tender and Bank Notes.....	2,879 00
Specie.....	743 58
	<u>\$50,038 99</u>

LIABILITIES.

Capital paid in.....	\$25,000 00
Undivided Profits.....	1,252 04
Due other Banks.....	1,300 00
Due Depositors.....	21,486 95
Notes and Bills re-discounted.....	1,000 00
	<u>\$50,038 99</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

G. S. HOLBERT, *Cashier.*

Subscribed and sworn to before me this ninth day of October, 1884.

O. E. STANTON,
Notary Public in and for said County.

REPORT of the condition of The People's Savings Bank, at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans secured by Real Estate and other approved Collaterals and Discounts	\$2,979,779 98
Overdrafts	1,709 24
Real Estate	75,040 08
Furniture and Fixtures	3,000 00
Expenses	24,733 25
Checks on other Banks	40,196 18
Due from Banks and Bankers	521,580 51
Legal Tender and Bank Notes	78,504 00
Bonds—Michigan, County, School, and Municipal	168,927 83
Gold, Silver, etc.	4,104 94
	<hr/>
	\$3,895,576 56

LIABILITIES.

Capital paid in	\$500,000 00
Surplus Fund	50,000 00
Undivided Profits, Dividends Unpaid	1,150 00
Due other Banks	127,500 21
Due Depositors	3,137,847 17
Interest and Exchange Accounts	69,079 18
	<hr/>
	\$3,895,576 56

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

M. W. O'BRIEN, Cashier.

Subscribed and sworn to before me this seventh day of October, 1884.

J. A. SCHULTE, Notary Public.

REPORT of the condition of the Port Huron Savings Bank, at Port Huron, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts	\$362,826 83
Furniture and Fixtures	2,100 00
Expenses	5,887 59
Checks on other Banks	23,194 91
Due from Banks and Bankers	28,439 58
Legal Tender and Bank Notes	2,802 00
Silver	388 00
	<hr/>
	\$424,988 91

LIABILITIES.

Capital paid in	\$100,000 00
Surplus Fund	12,633 00
Undivided Profits	15,204 70
Due other Banks	915 06
Due Depositors	273,620 66
Real Estate	9,019 52
Dividends Unpaid	10 00
Interest, Collection, and Exchange	13,635 97
	<hr/>
	\$424,988 91

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

CHAS. F. HARRINGTON, Cashier.

Subscribed and sworn to before me this sixth day of October, 1884.

C. D. THOMPSON, Notary Public.

ANNUAL REPORT OF THE

REPORT of the condition of the Savings Bank of East Saginaw, at East Saginaw, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$342,217 88
Furniture and Fixtures.....	1,000 00
Expenses.....	2,189 45
Bonds.....	40,285 00
Premiums Paid.....	1,476 71
Cash on hand, deposited in Banks subject to Draft.....	131,381 71
	<u>\$518,550 80</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	10,000 00
Undivided Profits.....	10,756 10
Due Depositors.....	447,794 70
	<u>\$518,550 80</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

A. SCHUPP, *Treasurer.*

Subscribed and sworn to before me this sixth day of October, 1884.

WILLIAM T. OTIS, *Notary Public.*

REPORT of the condition of the State Savings Bank at Detroit, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$366,401 38
Furniture and Fixtures.....	2,500 00
Checks on other Banks.....	396 88
Due from Banks and Bankers.....	77,289 64
Legal Tender and Bank Notes and Coin.....	6,648 74
	<u>\$455,126 52</u>

LIABILITIES.

Capital paid in.....	\$150,000 00
Undivided Profits.....	8 077 68
Due other Banks.....	19,183 10
Due Depositors.....	277,865 84
	<u>\$455,126 52</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

T. S. ANDERSON, *Vice President.*

Subscribed and sworn to before me this seventh day of October, 1884.

ROSS BROWN,
Notary Public, Wayne Co., Mich.

REPORT of the condition of the Union Bank at Jackson, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$108,685 30
Overdrafts.....	810 71
Real Estate.....	25,000 00
Furniture and Fixtures.....	2,125 89
Expenses.....	5,360 46
Checks on other Banks.....	2,428 39
Due from Banks and Bankers.....	34,667 35
Legal Tender and Bank Notes.....	21,406 90
Mortgages.....	66,415 00
Bonds—School District No. 17.....	4,500 00
	<u>\$271,390 00</u>

LIABILITIES.

Capital paid in.....	\$100,000 00
Undivided Profits.....	5,569 93
Due Depositors.....	165,820 07
	<u>\$271,390 00</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

E. M. ALDRICH, *Cashier.*

Subscribed and sworn to before me this seventh day of October, 1884.

A. M. WALKER, *Notary Public.*

REPORT of the condition of the Wayne County Savings Bank at Detroit, Michigan, on Monday, October 6, 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Cash on Hand and Call Deposit.....	\$670,786 31
Loans on Real Estate, Collaterals, and Bonds.....	2,796,956 84
Banking House and Lot.....	110,000 00
Furniture Account.....	4,225 12
Expense Account.....	5,897 13
Collections in Transit.....	540 00
	<u>\$3,594,355 39</u>

LIABILITIES.

Capital paid in.....	\$150,000 00
Due Depositors.....	3,243,503 03
Interest, Premium, Foreign Exchange, and Rent.....	200,852 36
	<u>\$3,594,355 39</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

S. D. ELWOOD, *Cashier.*

Subscribed and sworn to before me this sixth day of October, 1884.

C. F. COLLINS, *Notary Public.*

ANNUAL REPORT OF THE

REPORT of the condition of the West Michigan Savings Bank at Bangor, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$48,611 18
Furniture and Fixtures.....	114 50
Expenses.....	667 68
Checks on other Banks and Specie.....	717 80
Due from Banks and Bankers.....	4,125 73
Legal Tender and Bank Notes.....	5,500 00
	<u>\$67,736 89</u>

LIABILITIES.

Capital paid in.....	\$25,000 00
Surplus Fund.....	1,250 00
Undivided Profits.....	2,368 10
Due other Banks.....	19 10
Due Depositors.....	29,199 19
	<u>\$57,736 89</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this twenty-first day of October, 1884.
A. B. OHA3E, Cashier.
GEO. CHAPMAN, Notary Public.

REPORT of the condition of the Wyandotte Savings Bank, at Wyandotte, Michigan, on Monday, October 6, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$156,123 73
Furniture and Fixtures.....	1,556 60
Expenses.....	894 50
Due from Banks and Bankers.....	3,083 64
Legal Tender and Bank Notes.....	4,071 84
	<u>\$165,419 80</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Undivided Profits.....	8,113 77
Due Depositors.....	111,705 63
Dividends Unpaid.....	600 00
	<u>\$165,419 80</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this ninth day of October, 1884.
W. VAN MILLER, Cashier.
GEORGE W. COOMER, Notary Public.

REPORT of the condition of the Bay City Bank at Bay City, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$530,779 83
Overdrafts.....	1,486 25
Real Estate.....	6,824 64
Furniture and Fixtures.....	8,500 00
Checks and other Cash Items.....	1,815 83
Exchanges for Clearing House.....	7,786 75
Due from Banks and Bankers.....	73,836 25
Legal Tender and Bank Notes.....	38,020 84
	<u>\$663,050 37</u>

LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund.....	35,000 00
Profit and Loss.....	2,424 41
Due other Banks.....	9,244 08
Due Depositors.....	482,801 07
Notes and Bills Re-discounted.....	33,060 81
Dividends Unpaid.....	480 00
	<u>\$663,050 37</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this eighth day of July, 1884.

GEO. H. YOUNG, *Cashier.*

WM. O. LEWIS, *Notary Public.*

REPORT of the condition of the City Bank at Battle Creek, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$332,065 13
Overdrafts.....	4,634 87
Furniture and Fixtures.....	2,800 00
Checks and other Cash Items.....	78 55
Due from Banks and Bankers.....	36,918 20
Legal Tender and Bank Notes.....	24,645 43
	<u>\$401,142 88</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	50,351 00
Profit and Loss.....	9,188 82
Due Depositors.....	291,603 86
	<u>\$401,142 88</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me this seventh day of July, 1884.

CHAS. T. ALLEN, *Cashier.*

FREDERICK A. ALLWARDT, *Notary Public.*

ANNUAL REPORT OF THE

REPORT of the condition of the Commercial Bank at Port Huron, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$150,205 63
Overdrafts	321 61
Furniture and Fixtures	1,648 72
Expenses.....	1,730 40
Checks and other Cash Items.....	7,682 78
Due from Banks and Bankers	20,822 27
Legal Tender and Bank Notes.....	14,585 00
Gold and Silver.....	740 48
	<u>\$198,184 29</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Profit and Loss.....	8,297 49
Due Depositors.....	139,736 80
	<u>\$198,184 29</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

JOHN W. PORTER, *Cashier.*

Subscribed and sworn to before me this seventh day of July, 1884.

CHAS. N. RUNNELS, *Notary Public.*

REPORT of the condition of the Farmers and Mechanics' Bank at Ann Arbor, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$133,243 78
Overdrafts	68 00
Furniture and Fixtures.....	3,497 00
Checks and other Cash Items.....	1,172 07
Due from Banks and Bankers	15,960 00
Legal Tender and Bank Notes	9,888 00
Gold.....	8,449 80
Silver, Nickels, etc.....	1,221 69
Bonds—United States.....	3,900 00
School.....	997 81
Premium on U. S. Bonds.....	693 25
	<u>\$178,663 57</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	1,503 77
Profit and Loss.....	48 05
Due Depositors.....	125,561 75
Dividends Unpaid.....	1,760 00
	<u>\$178,663 57</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

WILLIAM A. TOLCHARD, *Cashier.*

Subscribed and sworn to before me this seventh day of July, 1884.

WM. W. WHEDON, *Notary Public.*

STATE TREASURER.

27

REPORT of the condition of the Farmers' Bank at Brooklyn, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$45,870 65
Overdrafts.....	349 68
Real Estate.....	4,000 00
Furniture and Fixtures.....	1,500 00
Checks and other Cash Items.....	9,140 13
	<u>\$60,860 46</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Due Depositors.....	10,860 46
	<u>\$60,860 46</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
 W. A. STACEY, Cashier.
 Subscribed and sworn to before me this twenty-third day of September, 1884.
 HIEL WOODWARD, Notary Public.

REPORT of the condition of the Farmers' Bank at Grass Lake, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$94,557 87
Overdrafts.....	593 26
Real Estate, Furniture, and Fixtures.....	3,500 00
Due from Banks and Bankers.....	10,775 65
Legal Tender and Bank Notes, Checks, and other Cash Items.....	5,934 38
	<u>\$115,360 26</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	1,500 00
Profit and Loss.....	228 26
Due Depositors.....	63,632 01
	<u>\$115,360 26</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
 WESLEY BURCHARD, Cashier.
 Subscribed and sworn to before me this eighth day of July, 1884.
 CHAS. M. SPINNING, Notary Public.

REPORT of the condition of the Jackson City Bank at Jackson, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$570,973 18
Overdrafts.....	2,488 21
Real Estate.....	18,000 00
Banking House, Safe, Furniture, and Fixtures.....	10,000 00
Checks and Eastern Exchange.....	3,505 66
Due from Banks and Bankers.....	37,985 14
Legal Tender, Bank Notes, and Gold and Silver Certificates.....	44,235 00
Coin.....	24,999 08
	<u>\$712,186 27</u>

LIABILITIES.

Capital paid in.....	\$100,000 00
Surplus Fund.....	100,000 00
Reserve Fund.....	50,000 00
Profit and Loss.....	46,846 53
Due Depositors.....	415,339 74
	<u>\$712,186 27</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

B. NEWKIRK, Cashier.

Subscribed and sworn to before me this eighth day of July, 1884.

GILBERT R. BYRNE, Notary Public.

REPORT of the condition of the Lumberman's State Bank, at West Bay City, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$181,522 48
Overdrafts.....	653 80
Furniture and Fixtures.....	3,310 35
Expenses.....	36 35
Checks and other Cash Items.....	11,117 23
Due from Banks and Bankers.....	23,266 58
Legal Tender and Bank Notes.....	20,980 58
Profit and Loss.....	409 67
	<u>\$241,297 04</u>

LIABILITIES.

Capital paid in.....	\$40,000 00
Surplus Fund.....	15,000 00
Due Depositors.....	163,977 04
Notes and Bills Re-discounted.....	20,356 00
Dividends Unpaid.....	1,964 00
	<u>\$241,297 04</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

H. H. NORRINGTON, Cashier.

Subscribed and sworn to before me this seventh day of July, 1884.

T. W. HASTINGS,
Notary Public, Bay Co., Mich.

STATE TREASURER.

29

REPORT of the condition of the Market Bank, at Detroit, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$117,689 82
Overdrafts.....	264 10
Furniture and Fixtures.....	3,207 14
Expenses and Taxes Paid.....	4,209 81
Checks and other Cash Items.....	604 78
Due from Banks and Bankers.....	2,419 43
Legal Tender and Bank Notes.....	25,786 00
Specie.....	9,450 31
	<u>\$163,610 93</u>

LIABILITIES.

Capital paid in.....	\$100,000 00
Profit and Loss.....	3,882 47
Due Depositors.....	58,599 48
Notes and Bills Re-discounted.....	1,628 93
	<u>\$163,610 83</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
 JOHN B. PADBERG, Cashier.
 Subscribed and sworn to before me this eighth day of July, 1884.
 EDWARD A. GOTT, Notary Public.

REPORT of the condition of the Merchants and Miners' Bank at Calumet, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$196,406 78
Overdrafts.....	83 56
Real Estate.....	4,100 00
Furniture and Fixtures.....	600 00
Checks and other Cash Items.....	102 68
Due from Banks and Bankers.....	141,083 81
Legal Tender and Bank Notes.....	60,839 00
Due from U. S. Treasurer.....	1,000 00
Bonds—United States.....	25,000 00
Premium Account.....	1,425 00
Specie—Gold.....	17,500 00
Specie—Silver, including Nickels and Pennies.....	2,628 54
	<u>\$450,719 37</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	10,000 00
Profit and Loss.....	10,219 21
Due Depositors.....	377,256 68
Dividend for July, 1884.....	3,000 00
Dividend Unpaid.....	78 00
Foreign Exchange Account.....	70 50
	<u>\$450,719 37</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
 HENRY S. COLTON, Cashier.
 Subscribed and sworn to before me this eighth day of July, 1884.
 STEPHEN PAULL, Notary Public.

ANNUAL REPORT OF THE

REPORT of the condition of the People's Bank, at Manchester, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$95,028 65
Overdrafts.....	347 53
Real Estate.....	12,500 00
Furniture and Fixtures.....	1,444 71
Checks and other Cash Items.....	425 00
Due from Banks and Bankers.....	3,071 23
Legal Tender and Bank Notes and Coin.....	6,684 50
Silver and Pennies.....	272 71
	<u>\$119,775 03</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Surplus Fund.....	4,483 53
Due Depositors.....	26,514 90
Bills Payable.....	28,821 60
	<u>\$119,775 03</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
B. S. WATKINS, *Cashier.*

Subscribed and sworn to before me this eighth day of July, 1884.

A. F. FREEMAN, *Notary Public.*

REPORT of the condition of the State Bank, at Fenton, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$48,378 04
Overdrafts.....	395 86
Furniture and Fixtures.....	2,284 92
Checks and other Cash Items.....	151 41
Due from Banks and Bankers.....	28,500 63
Legal Tender and Bank Notes.....	13,117 00
Specie.....	10,011 25
	<u>\$103,719 11</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Profit and Loss.....	466 92
Due Depositors.....	53,252 19
	<u>\$103,719 11</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
J. BUCKBEE, *President.*

Subscribed and sworn to before me this eighth day of July, 1884.

WALTER W. MILLARD, *Notary Public.*

REPORT of the condition of the State Bank at Midland City, Michigan on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$60,663 89
Overdrafts.....	553 33
Real Estate.....	3,000 00
Furniture and Fixtures.....	1,799 35
Checks and other Cash Items.....	2,900 84
Due from Banks and Bankers.....	10,650 06
Legal Tender and Bank Notes.....	5,032 00
	<u>\$84,633 89</u>

LIABILITIES.

Capital paid in.....	\$48,000 00
Surplus Fund.....	730 09
Profit and Loss.....	604 08
Due Depositors.....	\$2,488 29
Notes and Bills Received.....	891 52
Dividends Unpaid.....	1,920 00
	<u>\$84,633 89</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
 Subscribed and sworn to before me this eighth day of July, 1884. WM. D. MARSH, *Cashier.*

JOHN W. STANFORD, *Notary Public.*

REPORT of the condition of the Union Banking Co. Bank, at St. Joseph, Michigan, on Monday, July 7, A. D. 1884, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.

RESOURCES.

Loans and Discounts.....	\$74,781 08
Overdrafts.....	85 06
Furniture and Fixtures.....	3,009 41
Expenses.....	1,964 15
Due from Banks and Bankers.....	24,326 97
Legal Tender and Bank Notes.....	16,760 84
Bonds—U. S. and Chicago City.....	19,500 00
Premium on same.....	1,761 78
	<u>\$142,159 23</u>

LIABILITIES.

Capital paid in.....	\$50,000 00
Profit and Loss.....	2,943 97
Due Depositors.....	89,206 26
	<u>\$142,159 23</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.
 Subscribed and sworn to before me this tenth day of July, 1884. ORVILLE O. JORDAN, *Cashier.*

JOHN A. WATSON,
Notary Public in and for Berrien Co., Mich.



ANNUAL REPORT
OF THE
AUDITOR GENERAL
OF THE
STATE OF MICHIGAN,
FOR THE
FISCAL YEAR ENDING SEPT. 30, 1884.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS & BINDERS.
1885.

REPORT.

AUDITOR GENERAL'S OFFICE,
Lansing, Michigan, September 30, 1884. }

HON. JOSIAH W. BEGOLE, *Governor*:

SIR,—I herewith respectfully submit the following as my report for the year closing this day:

The receipts to the State Treasury from all sources during the year were.....	\$3,306,618 42
And the disbursements for all purposes.....	3,238,554 93
Receipts exceed disbursements by.....	\$68,063 49
Which added to the balance, September 30, 1883.....	1,074,267 20
Gives for the balance in the Treasury, September 30, 1884....	<u>\$1,142,330 69</u>

*See Appendix, page 4.

Among the prominent trusts for which the larger portion of the balance of..... \$1,142,330 69 is held, may be mentioned the following, viz.:

Amount in the Primary School Interest Fund.....	\$363,345 42		
“ “ Agricultural College Interest Fund.....	5,117 25		
“ “ Normal School Interest Fund.....	993 67		
		\$369,356 34	
“ “ St. Mary's Falls Ship Canal Fund.....	\$68,927 12		
“ “ Sundry Deposits Account.....	4,908 58		
“ for past-due Adjustable Bonds.....	12,149 97		
		85,985 67	
			455,342 01

Leaving but..... \$986,988 68

applicable, prior to February 1st, 1885, for paying the expenses of State Institutions, the interest on the bonded debt, the salaries of State Officers and Judges, estimated as follows, viz:

Appropriations for State Institutions, etc.....	\$371,019 43		
Interest on War-Bounty Bonds.....	8,190 00		
Salaries, Judicial and other.....	50,000 00		
		\$429,209 43	

Legislature to Feb'y 1, 1885.....	\$33,000 00		
Legislative printing, etc., to Feb'y 1, 1885.....	4,000 00		
		37,000 00	

Amount due Sinking Fund.....	63,000 00		
			529,209 43

The item used in previous estimates as necessary to meet payments to Counties during the following four months is omitted from this statement because under the new tax law the amounts paid to some Counties during this period are largely offset by amounts received from others.

As the miscellaneous receipts, between September 30th and the following February usually just about equal the several classes of disbursements not above mentioned, there is an apparent surplus of..... \$157,779 25

If, from the receipts as stated above.....	\$3,306,618 42
The amount covered by credits to contractors for building Swamp Land State Roads.....	*\$84,215 20
And the amount of refunding and reimburse- ments during the year.....	*69,262 58 153,477 78
Be deducted, there are left for net cash receipts.....	*\$3,153,140 64
The receipts from various sources which form no part of the revenue of the State amount to....	*\$769,879 07
While the portion of the receipts gathered into the State Treasury during the year for purposes of revenue, is.....	*2,383,261 57
	<u>3,153,140 64</u>
The gross disbursements, as before stated, amount to.....	\$3,238,554 93
But from this amount should be deducted the warrants drawn upon the Swamp Land Fund and paid in Swamp Land.....	*\$84,215 20
And the refundings and reimbursements.....	69,262 58
	<u>153,477 78</u>
To obtain the net cash disbursements, which for the year were.	\$3,085,077 15
The disbursements for non-revenue were.....	*\$740,927 68
And the revenue disbursements were.....	*2,344,149 47
	<u>3,085,077 15</u>

STATE INDEBTEDNESS.¹

The bonded State indebtedness, September 30, 1883, was as follows:

Past-due bonds, interest stopped, not yet presented for payment,	\$12,149 97
Unmatured bonds, interest-bearing.....	297,000 00

Total bonded debt, September 30, 1883.....	\$309,149 97
--	--------------

The debt has been reduced during the year as follows:

By purchase of sixty-three War-Bounty Bonds due May 1, 1890.	63,000 00
--	-----------

Total bonded debt September 30, 1884.....	\$246,149 97
---	--------------

This indebtedness, by classes, is as follows:

Interest-Bearing:

War-Bounty-Loan 7 per cent bonds, due May 1, 1890.....	\$234,000 00
---	--------------

Non-Interest-Bearing:

Five-Million-Loan, part-paid, \$21,000.00, but adjustable at.....	12,149 97
	<u>\$246,149 97</u>

INTEREST UPON THE BONDED STATE DEBT.

The interest paid during the year was all upon the War-Bounty Bonds and amounted to.....	*\$21,848 16
---	--------------

¹ See Statement "E," Table No. 1.

* See Appendix, page 10.

† See Appendix, page 23.

• See Appendix, page 10.

The War-Bounty-Loan Bonds are the only interest-bearing bonds now outstanding. These bonds become due May 1, 1890, and upon them the annually accruing interest amounts to \$16,380.00. The amount of Specific Tax from future receipts required to pay the entire interest on the outstanding bonds, is \$90,090.00,—November, 1884 interest having been set aside from Specific Taxes already collected.

TWO-MILLION-LOAN SINKING FUND.

There was no balance in the Two-Million-Loan Sinking Fund, September 30, 1883.

Credits during the year :

By transfer from Specific Tax Fund.....	*\$10,313 36
---	--------------

Debits during year :

To cash paid for War-Bounty Bonds due May 1, 1890.....	b \$63,000 00	
To cash paid for premium on Bonds due May 1, 1890.....	b 10,313 36	
		<u>\$73,313 36</u>
Debit balance September 30, 1884.....		\$63,000 00
The amount invested in U. S. Bonds, and held by the Board of Fund Commissioners for the benefit of the Sinking Fund, at this date is.....		c 297,000 00
The difference between this debit balance and the U. S. Bonds held by the Board of Fund Commissioners is.....		<u>\$234,000 00</u>

Which represents the exact amount of outstanding Bonds that are payable through this Fund.

INSPECTION OF ILLUMINATING OILS.

Under Sec. 7, Act 127, Laws of 1879, the State Oil Inspector paid into the State Treasury in February, as surplus on the year's work, \$2,359.62.

LIQUOR TAX.

Under Act 226, Laws of 1875, the following persons or firms have taken receipts which will allow them to sell spirituous or malt liquors within this State for one year from the date of receipt. Payments were made to the State Treasurer and receipts were issued by dates as follows: for selling spirituous, October 20, 1883, Arnold Aram \$300.00; March 24, 1884, Albert Rosenthal \$300.00; June 27, 1884, John A. Scott & Co. \$300.00; for selling Malt, June 6, 1884, Philip Best Brewing Co. \$100.00; August 11, 1884, Geo. A. Saunders \$100.00.

SUGAR BOUNTY.

During the year \$42.00 was paid to Daniel Root, of Hudson, Lenawee Co., under Section 4, Act 268, Laws of 1881, which provides for the payment by the State of a bounty of \$2.00 per hundred pounds.

*See Appendix, page 6.

b See Appendix, page 22.

c See Appendix, Table No. 1, Statement "E."

SUPPORT OF INSANE.

Under Act 194, Laws of 1877, there was paid from the State Treasury during the year for the support of the Insane, \$194,861.40. Of this amount \$179,740.12 was paid for the support of permanent Insane, \$5,694.30 for the support of non-resident Insane, \$4,591.93 for the support of Insane soldiers, and \$4,835.05 for the support of criminal Insane.

TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL.

The amount paid during the year for the above purpose was \$1,972.41.

RETURNING CHILDREN FROM STATE PUBLIC SCHOOL.

During the year, there was paid for returning children from State Public School \$166.25.

CONVEYING CONVICTS TO THE STATE HOUSE OF CORRECTION.

During the year the State has paid for the above purpose, \$26,682.13; and for

CONVEYING CONVICTS TO STATE PRISON

the cost to the State was \$4,805.93.

CORONERS' FEES.

The amount paid during the year, under Sec. 9593, Howell's Ann. Stat., is \$1,627.52.

The amount paid for the support of permanent and non-resident insane, the amount paid for transportation of children to State Public School, the amount paid for the care of juvenile offenders, the amount paid for conveying convicts to State House of Correction, the amount paid for conveying convicts to State Prison, and the amount paid as coroners' fees,—are stated by counties, in Table No. 40, pages 42 to 45, where the several amounts that each county pays in State taxation are also shown, and from which the following summary is obtained:

COUNTIES IN WHICH AMOUNT PAID FOR ALL PURPOSES EXCEEDS THE AMOUNT OF STATE TAX PAID FOR SAME PURPOSES.

COUNTIES.	Amount Paid for Each County.	Apportioned to each Co. in State Tax.
Alpena.....	\$2,168 13	\$357 19
Antrim.....	1,214 10	691 27
Arenac.....	29 70	
Baraga.....	359 69	359 46
Barry.....	3,801 08	3,594 64
Berrien.....	6,806 67	4,147 66
Cheboygan.....	1,010 70	829 52
Chippewa.....	1,573 10	553 02
Delta.....	700 43	691 27
Genesee.....	8,189 01	5,806 73
Houghton.....	5,292 50	691 27
Huron.....	1,685 65	1,392 57
Iosco.....	1,518 47	553 02
Isle Royal.....	219 56	27 65
Jackson.....	9,559 56	7,465 79
Kalamazoo.....	9,993 62	6,359 74
Kent.....	11,510 78	9,124 86
Keweenaw.....	1,293 86	221 22
Lake.....	621 18	553 02
Leelanaw.....	480 58	276 51
Mackinac.....	835 59	691 27
Manistee.....	2,744 99	967 78
Marquette.....	4,813 48	1,393 57
Mecosta.....	1,079 74	967 78
Menominee.....	1,904 99	691 27
Midland.....	1,064 09	829 52
Montcalm.....	8,290 61	2,693 86
Muskegon.....	6,644 69	1,797 33
Newaygo.....	1,904 70	1,106 04
Ontonagon.....	1,226 99	553 02
Osceola.....	1,480 11	691 27
Ottawa.....	5,995 45	2,350 35
Saginaw.....	11,417 64	6,912 76
St. Clair.....	6,289 96	4,147 66
St. Joseph.....	5,543 49	4,977 20
Washtenaw.....	13,776 87	8,295 32
Wexford.....	1,086 82	829 52
Taxation escaped.....	\$129,047 07	\$64,003 92 55,043 15
	\$129,047 07	\$129,047 07

COUNTIES IN WHICH STATE TAX PAID FOR ALL PURPOSES EXCEEDS AMOUNT PAID THE SEVERAL COUNTIES FOR SAME PURPOSES.

COUNTIES.	Amount Paid for Each County.	Apportioned to each Co. in State Tax.
Alcona.....	\$588 94	\$691 27
Allegan.....	1,836 67	3,732 89
Bay.....	3,622 12	4,977 20
Benzie.....	36 40	414 76
Branch.....	3,771 48	4,838 93
Calhoun.....	3,638 90	6,774 51
Cass.....	993 00	4,285 91
Charlevoix.....	293 10	553 02
Clare.....	255 40	691 27
Clinton.....	3,557 43	4,424 17
Crawford.....		331 61
Eaton.....	3,964 48	4,424 17
Emmet.....	174 36	553 02
Gladwin.....	106 85	331 61
Gd. Traverse.....	819 98	829 52
Gratiot.....	1,591 98	1,985 59
Hillsdale.....	2,978 26	5,906 73
Ingham.....	4,027 44	4,424 17
Ionia.....	4,306 59	4,424 17
Isabella.....	744 40	1,106 04
Kalkaska.....		691 27
Lapeer.....	2,777 80	3,594 64
Lenawee.....	6,446 64	7,604 04
Livingston.....	3,169 61	4,147 66
Macomb.....	2,858 23	4,147 66
Manitou.....		69 13
Mason.....	473 56	829 52
Missaukee.....		467 73
Monroe.....	3,967 35	4,424 17
Montmorency.....		345 64
Oakland.....	7,068 43	7,258 40
Oceana.....	777 61	829 52
Ogemaw.....	89 01	414 76
Oscoda.....		276 51
Otsego.....	103 40	414 76
Presque Isle.....		345 64
Roscommon.....	170 30	414 76
Sanilac.....	1,271 56	1,392 57
Schoolcraft.....	88 90	691 27
Shiawassee.....	2,780 01	3,732 89
Tuscola.....	1,468 63	2,488 59
Van Buren.....	3,841 79	3,971 15
Wayne.....	9,889 84	35,946 37
Taxation added.....	\$64,926 45 55,043 15	\$129,969 60
	\$129,969 60	\$129,969 60

ACCOUNTS WITH THE VARIOUS STATE INSTITUTIONS,

as summarized in Table No. 154, pages 198 and 199, show their receipts to have been as follows:

From State Treasury.....	\$1,154,821 51
Earnings of Institutions, etc.....	328,748 98
	<u>\$1,483,570 49</u>

Their disbursements:

For current expenses.....	\$1,045,504 24	
Building and special purposes.....	432,036 62	
	<u>\$1,477,540 86</u>	
Payment of loans.....	4,000 00	
	<u>\$1,481,540 86</u>	

Excess of receipts during year..... \$2,029 63

And their balances:

On hand, September 30, 1883.....	\$189,037 76	
Overdrawn, September 30, 1883.....	712 91	
	<u>\$188,324 85</u>	
On hand, September 30, 1883 (net).....	\$190,610 81	
Overdrawn, September 30, 1884.....	256 33	
	<u>\$188,324 85</u>	
On hand, September 30, 1884 (net).....	190,354 48	

Increase of balance during year..... \$2,029 63

By *classes* of institutions, the receipts for the year were:—

	From State Treasury.	From other Sources.	Total.
For Asylums:			
Educational.....	\$180,611 75	\$4,831 17	\$185,442 92
For Insane.....	393,497 32	125,196 16	518,693 48
Totals.....	<u>\$574,109 07</u>	<u>\$130,027 33</u>	<u>\$704,136 40</u>
For Educational.....	225,359 74	86,240 99	311,600 73
Reformatory.....	290,477 70	79,701 07	370,178 77
Miscellaneous.....	64,875 00	32,779 59	97,654 59
Footings.....	<u>\$1,154,821 51</u>	<u>\$328,748 98</u>	<u>\$1,483,570 49</u>

The disbursements:—

	Current Expenses.	Building and Special.	Total.
For Asylums:			
Educational.....	\$123,941 23	\$83,111 30	\$207,052 53
For Insane.....	300,143 21	202,682 40	502,825 61
Totals.....	<u>\$424,084 44</u>	<u>\$285,793 70</u>	<u>\$709,878 14</u>
For Educational.....	230,768 19	90,671 35	321,439 54
Reformatory.....	312,886 75	48,189 37	361,076 12
Miscellaneous.....	77,764 86	7,382 20	85,147 06
Footings.....	<u>\$1,045,504 24</u>	<u>\$432,036 62</u>	<u>\$1,477,540 86</u>

And the loans:—

	Paid.
Educational.....	<u>\$4,000 00</u>

By *Institutions*, the receipts, disbursements, loans, and balances were as follows:

STATE LIBRARY.

*Receipts:*¹

From State Treasury.....	\$4,000 00	
Sale of Michigan Reports.....	1,057 50	
“ “Pioneer Collections”.....	124 50	
“ “Michigan in the War”.....	90 00	
	<hr/>	\$5,272 00
Balance on hand, September 30, 1883.....		170 97
		<hr/>
Total resources.....		*\$5,442 97

*Disbursements:*²

For books.....	\$3,598 27	
paid into State Treasury—from sale of Reports, etc.....	1,272 00	
	<hr/>	4,870 20
		<hr/>
Balance on hand, September 30, 1884.....		*\$572 70
		<hr/>

TEACHERS' INSTITUTES—COUNTY.

*Receipts:*³

From State Treasury.....	\$1,800 00	
other sources (cash).....	8,083 38	
	<hr/>	\$9,883 38
Balance on hand, September 30, 1883.....		285 00
		<hr/>
Total resources.....		*\$10,168 38

*Disbursements:*⁴

For expenses of institutes.....	\$9,534 60	
amount returned to Counties.....	329 88	
	<hr/>	9,864 48
		<hr/>
Balance on hand, September 30, 1884.....		*\$303 90

¹See Table No. 155, page 200.²See Table No. 156, page 200.³See Table No. 154, pages 198 and 199.

UNIVERSITY OF MICHIGAN.*

*Receipts:*¹

From State Treasury.....	\$129,285 43	
other sources	61,968 17	
		\$191,253 60
Balance on hand, September 30, 1883.....		45,326 68
Total resources.....		*\$236,580 28

*Disbursements:*¹

For current expenses.....	\$143,094 12	
building and special.....	62,474 22	
		\$205,568 34
Loans.....	4,000 00	
		209,568 34
Balance on hand, September 30, 1884.....		*\$27,011 94

¹ See table No. 157, page 202.

* See table No. 154, pages 198 and 199.

* Disbursements from the State Treasury since the Organization of the State, for the support of Educational and Reformatory Institutions and Asylums.

	FROM INTEREST PAID BY STATE.		On Account of Appro- priations.	Subdivisions for Asylums] and Total to each Institution.	Total by Classes.
	On Trust Funds.	From Receipts from holders of Part-Paid Land Certificates.			
EDUCATIONAL INSTITUTIONS:					
Primary Schools.....	\$5,758,191 87	\$1,590,956 04		\$7,349,147 91	
University.....	839,358 91	448,150 07	\$1,051,371 60	2,338,880 58	
Normal School.....	72,137 11	62,285 54	471,986 56	606,389 21	
Agricultural College.....	133,167 26	99,751 65	644,788 65	877,707 56	
Footings.....	\$6,802,855 15	\$2,201,143 30	\$2,168,196 81		\$11,173,125 26
ASYLUMS:					
<i>Educational:</i>					
State Public School.....			\$545,916 00	\$545,916 00	
Institution for Educating the Deaf and Dumb ¹			1,271,942 45	1,271,942 45	
School for the Blind.....			218,603 24	218,603 24	
Footings.....			\$2,036,461 69	\$2,036,461 69	
<i>For Insane:</i>					
Michigan Asylum.....			\$1,745,472 03	\$1,745,472 03	
Eastern Michigan Asylum..			936,753 71	936,753 71	
New Asylum.....			252,105 61	252,105 61	
Footings.....			\$2,934,331 35	\$2,934,331 35	4,970,793 04
Footings.....			\$4,970,793 04		
REFORMATORY:					
State Reform School (Boys)...			\$1,008,656 18	\$1,008,656 18	
" Industrial Home for Girls ² ..			220,906 61	220,906 61	
" House of Correction.....			622,159 53	622,159 53	
" Prison.....			1,024,075 33	1,024,075 33	
Footings.....			\$2,875,797 65	\$2,875,797 65	2,875,797 65
Totals.....	\$6,802,855 15	\$2,201,143 30	\$10,014,717 80	\$19,018,715 95	\$19,018,715 95

¹ Includes the Blind, to September 30, 1879.² Reform School for Girls until 1883.

* Since 1878 includes Surplus Specific Taxes.

^b See Appendix, pages 248-49.

STATE NORMAL SCHOOL.¹*Receipts:*²

From State Treasury	\$32,665 37	
other sources	2,917 70	
		\$35,483 07
Balance on hand, September 30, 1883		1,414 57
		<hr/>
Total resources		*\$36,897 64

*Disbursements:*³

For current expenses	\$33,703 61	
building and special	2,824 41	
		36,528 02
		<hr/>
Balance on hand, September 30, 1884		*\$369 62
		<hr/>

AGRICULTURAL COLLEGE.¹*Receipts:*²

From State Treasury	\$57,708 94	
other sources	11,999 74	
		\$69,708 68
Balance on hand, September 30, 1883		2,130 57
		<hr/>
Total resources		*\$71,839 25

*Disbursements:*³

For current expenses	\$44,435 86	
building and special	20,172 57	
		64,608 43
		<hr/>
Balance on hand, September 30, 1884		*\$7,230 82
		<hr/>

STATE PUBLIC SCHOOL.¹*Receipts:*²

From State Treasury	\$39,150 00	
other sources	192 11	
		\$39,342 11
Balance on hand, September 30, 1883		1,763 35
		<hr/>
Total resources		*\$41,105 46

*Disbursements:*³

For current expenses	\$38,536 90	
building and special	2,555 96	
		\$41,092 86
		<hr/>
Balance on hand, September 30, 1884		*\$12 60
		<hr/>

¹ For total disbursements by the State for the benefit of this School, see note "4," page x.² See Table No. 158, page 203.³ See Table No. 159, page 204.⁴ See Table No. 160, page 205.⁵ See Table No. 154, pages 198 and 199.

INSTITUTION FOR EDUCATING THE DEAF AND DUMB.¹*Receipts :**

From State Treasury.....	\$76,852 16	
other sources.....	3,601 84	

 \$80,454 00

Balance on hand, September 30, 1883.....	5,746 51	
--	----------	--

Total resources.....	*\$86,200 51	
----------------------	--------------	--

*Disbursements :**

For current expenses.....	\$53,406 69	
building and special.....	32,136 20	

 85,542 89

Balance on hand, September 30, 1884.....	*\$657 62	
--	-----------	--

SCHOOL FOR THE BLIND.²*Receipts :**

From State Treasury.....	\$64,609 59	
other sources.....	1,037 22	

 \$65,646 81

Balance on hand, September 30, 1883.....	30,384 01	
--	-----------	--

Total resources.....	*\$96,030 82	
----------------------	--------------	--

*Disbursements :**

For current expenses.....	\$31,997 64	
building and special.....	48,419 14	

 80,416 78

Balance on hand, September 30, 1884.....	*\$15,614 04	
--	--------------	--

MICHIGAN ASYLUM FOR THE INSANE.³*Receipts :**

From State Treasury.....	\$123,495 05	
other sources.....	59,699 97	

 \$183,195 02

Balance on hand, September 30, 1883.....	39,018 35	
--	-----------	--

Total resources.....	*\$222,208 37	
----------------------	---------------	--

*Disbursements :**

For current expenses.....	\$171,885 46	
building and special.....	12,094 93	

 183,980 39

Balance on hand, September 30, 1884.....	*\$38,227 98	
--	--------------	--

¹ For total disbursements by the State for the benefit of this Institution, see note "*, " page x.² See Table No. 161, page 206.³ For total disbursements by the State for the benefit of this School, see note "*, " page x.⁴ See Table No. 162, page 207.⁵ For total disbursements by the State for the benefit of this Asylum, see note "*, " page x.⁶ See Table No. 163, page 208.⁷ See Table No. 164, pages 196 and 199.

EASTERN ASYLUM FOR THE INSANE.¹*Receipts:*²

From State Treasury.....	\$61,162 05	
other sources.....	65,361 39	
		\$156,523 44
Balance on hand, September 30, 1883.....		20,277 08
Total resources.....		*\$176,800 52

*Disbursements:*³

For current expenses.....	\$128,257 75	
building and special.....	11,360 09	
		139,637 84
Balance on hand, September 30, 1884.....		*\$37,162 68

NORTHERN ASYLUM FOR THE INSANE.¹*Receipts:*²

From State Treasury.....	\$151,251 00	
other sources.....	134 80	
		\$151,385 80
Balance on hand, September 30, 1883.....		1,117 00
Total resources.....		*\$152,502 80

*Disbursements:*³

For building and special.....	152,266 46	
Balance on hand, September 30, 1884.....		*\$236 34

ASYLUM FOR INSANE CRIMINALS.¹*Receipts:*²

From State Treasury.....	\$27,589 22	
Balance on hand, September 30, 1884.....		*\$648 30

*Disbursements:*³

For building and special.....	26,940 92	
Balance on hand, September 30, 1884.....		*\$648 30

STATE REFORM SCHOOL (BOYS).⁴*Receipts:*²

From State Treasury.....	\$76,250 00	
other sources.....	10,664 00	
		\$86,914 00
Balance on hand, September 30, 1883.....		1,744 41
Total resources.....		*\$88,658 41

*Disbursements:*³

For current expenses.....	\$58,388 51	
building and special.....	15,667 21	
		74,055 72
Balance on hand, September 30, 1884.....		*\$14,602 69

¹ For total disbursements by State for benefit of this Asylum, see note "x," page x.² See Table No. 164, page 209.³ See Table No. 165, page 209.⁴ See Table No. 166, page 210.⁵ For total disbursements by State for benefit of this School, see note "x," page x.⁶ See Table No. 167, page 210.⁷ See Table No. 154, pages 198 and 199.

STATE INDUSTRIAL HOME FOR GIRLS.¹*Receipts:*²

From State Treasury.....	\$48,485 50	
other sources.....	633 62	

 \$49,119 12

Balance on hand, September 30, 1883..... 7,048 80

Total resources..... *\$56,167 92

*Disbursements:*³

For current expenses.....	\$26,343 89	
building and special.....	24,580 96	

 50,924 85

Balance on hand, September 30, 1884..... *\$5,243 07

STATE HOUSE OF CORRECTION.⁴*Receipts:*⁵

From State Treasury.....	\$83,700 00	
other sources.....	45,174 43	

 \$128,874 43

Balance on hand, September 30, 1883..... 3,810 49

Total resources..... *\$132,684 92

*Disbursements:*⁶

For current expenses.....	\$125,550 00	
building and special.....	3,683 73	

 129,204 23

Balance on hand, September 30, 1884..... *\$3,480 69

MICHIGAN STATE PRISON.⁷*Receipts:*⁸

From State Treasury.....	\$82,042 20	
other sources.....	82,884 57	

 \$164,926 77

Balance on hand, September 30, 1883..... 7,884 86

Total resources..... *\$172,811 63

*Disbursements:*⁹

For current expenses.....	\$102,633 85	
building and special.....	4,257 47	

 \$106,891 32

amount collected by Warden and paid into State Treasury.....	59,655 55	
---	-----------	--

 166,546 87

Balance on hand, September 30, 1884..... *\$6,264 76

¹ For total disbursements by State for benefit of the Industrial Home for Girls, see note "*,", page x.

² See Table No. 168, page 211.

³ For total disbursements by State for benefit of the House of Correction, see note "*,", page x.

⁴ See Table No. 169, page 212.

⁵ For total disbursements by State for benefit of the Prison, see note "*,", page x.

⁶ See Table No. 170, page 213.

⁷ See Table No. 164, pages 198 and 199.

QUARTERMASTER GENERAL'S DEPARTMENT.

*Receipts:*¹

From State Treasury.....	\$40,000 00	
Gov. Josiah W. Begole, check No. F, 33678 on Treasury of United States.....	31,759 45	71,759 45
other sources.....		313 50
		<hr/> \$72,072 95
Balance on hand, September 30, 1883.....		10,823 01
Total resources.....		<hr/> * \$82,895 96

*Disbursements:*¹

For expenses of encampment.....	\$33,083 44	
sundry purposes.....	22,212 09	
	<hr/>	55,295 53
Balance on hand, September 30, 1884.....		<hr/> * \$27,600 43

STATE MILITARY BOARD—(SOLDIERS' AID.)

*Receipts:*²

From State Treasury.....	\$4,000 00	
Balance on hand, September 30, 1883.....		1,212 27
Total resources.....		<hr/> * \$5,212 27

*Disbursements:*²

For sundry purposes.....		1,530 10
Balance on hand, September 30, 1884.....		<hr/> * \$3,682 17

STATE PIONEER SOCIETY.

*Receipts:*³

From State Treasury.....	\$2,500 00	
other sources.....	107 46	
	<hr/>	\$2,607 46
Balance on hand, September 30, 1883.....		396 55
Total resources.....		<hr/> * \$3,004 01

*Disbursements:*³

For sundry purposes.....		2,086 98
Balance on hand, September 30, 1884.....		<hr/> * \$917 03

GEOLOGICAL SURVEY.

*Receipts:*⁴

Balance on hand, September 30, 1883.....		\$2,513 71
<i>Disbursements:</i> ⁴		
For sundry purposes.....		2,768 59
Balance overdrawn September 30, 1884.....		<hr/> * \$254 88

¹ See Table No. 171, page 214.² See Table No. 172, page 214.³ See Table No. 173, page 215.⁴ See Table No. 174, page 215.⁵ See Table No. 154, pages 198 and 199.

NOTE.—"Gov. Josiah W. Begole, check No. F, 33678 on Treasury of the United States \$31,759.45," and refers to an amount received by the Quartermaster General on account of War Claim of this State against the United States.

IMMIGRATION AGENCY.

Receipts :¹

From State Treasury.....	\$8,000 00
Balance overdrawn, September 30, 1883.....	627 35

* \$7,372 65

Disbursements :¹

For sundry purposes.....	6,631 28
--------------------------	----------

Balance on hand, September 30, 1884.....	* \$741 37
--	------------

FISH COMMISSION.

Receipts :²

From State Treasury.....	\$10,000 00
other sources.....	599 18

\$10,599 18

Balance on hand, September 30, 1883.....	5,534 57
--	----------

Total resources.....	\$16,133 75
----------------------	-------------

Disbursements :²

For current expenses.....	\$11,189 98
building and special.....	4,945 22

16,135 20

Balance overdrawn, September 30, 1884.....	* \$1 45
--	----------

SOLDIERS AND SAILORS' MONUMENT ASSOCIATION.

Receipts :³

Balance on hand, September 30, 1883.....	\$440 00
--	----------

Disbursements :³

For current expenses.....	\$72 89
building and special.....	350 00

422 89

Balance on hand, September 30, 1884.....	* \$17 11
--	-----------

SUPERINTENDENTS OF THE POOR.

Receipts :⁴

From State Treasury.....	* \$375 00
Balance overdrawn, September 30, 1883.....	85 56

\$289 44

Disbursements :⁴

For sundry purposes.....	276 49
--------------------------	--------

Balance on hand, September 30, 1884.....	* \$12 95
--	-----------

¹ See Table No. 175, page 216.² See Table No. 176, page 216.³ See Table No. 177, page 217.⁴ See Table No. 178, page 217.⁵ See Table No. 154, pages 198 and 199.

CONTENTS OF APPENDIX.

For convenience in referring to the tables in the Appendix, a brief synopsis will be given, indicating what may be found in certain divisions, classes, or single tables.

The tables are numbered from 1 to 303, consecutively, and are arranged in two general divisions. The first division—Tables No. 1 to 178, inclusive—is devoted to the current year's transactions and is subdivided into several classes, viz.:

First—Tables No. 1, pages 2 and 3, to No. 12, pages 16 and 17, inclusive, treat principally of the receipts, disbursements, transfers, and proper division of money in the treasury.

Second—Tables No. 13, pages 18 and 19, to No. 27, page 23, inclusive, represent the transactions through the several General Ledger Funds.

Third—Tables No. 28, pages 23, 24, and 25, to No. 68, page 83, inclusive, are composed of classified miscellaneous auxiliary accounts.

Fourth—Tables No. 69, pages 84 and 85, to No. 153, pages 196 and 197, inclusive, detail the transactions between the State and Counties.

Fifth—Tables No. 154, pages 198 and 199, to No. 178, page 217, inclusive, exhibit the accounts of the various State Institutions, as compiled from papers filed with the Auditor General, under Act 148, Laws of 1873.

The second division—Tables No. 179 to 303, inclusive, is made up of various classes of tabular work in which the current year's work is combined with that of former years, for the purpose of making comparative statements.

"DAILY BUSINESS" BOOK.

Table No. 1, pages 2 and 3, contains the year's transactions on a form of this book. This is essentially a book of balances, in which is shown, at the close of business each day, a balanced General Ledger, a balanced Appropriation Ledger, and a balanced Bond Register; also, the condition of the Two-Million-Loan Sinking Fund; also, the receipts to the several educational funds which are applicable to the expenses of the State Government, under Act 22, Laws of 1875; also, balance in the treasury with increase, or decrease, at different dates, and receipts and disbursements for different periods, during the year; also, maximum and minimum balances, with dates; also, a division of the General Ledger balances into two parts. One part—Revenue—represents the various balances belonging to the State as principal. The other part—Non-Revenue—represents the various balances carried by the State as agent or trustee. The "RECAPITULATION" shows that of the \$1,142,330.69 in the Treasury, September 30, 1884, \$699,138.65 belong to Revenue, and that the amount of this which was appropriated or pledged, and beyond the reach of the State for the ordinary expenses of government, was \$308,019.43; leaving \$391,119.22 for the payment of November interest on the Bonded debt, of salaries—Judicial and other—to March 1st, 1885.

LEDGER BALANCES.

The balances of the General Ledger accounts at the close of September, 1883 and 1884, the receipts to, and expenditures from, each fund during 1884, and the transfers between funds for same period, with references to the fund tables, are given in Table No. 2, page 4. The balances of the Trust Funds, September 30, 1883, the debits and credits during the year, and the balances, September 30, 1884, are shown in Table No. 2 A, page 5. The condition of the accounts grouped in "*Sundry Deposits Account*" is shown in Table No. 2 B, page 5.

TRANSFERS.

Table No. 3, page 6, contains the transfers for the year. The notes attached to this table explain the transfers.

THE CHANGES IN THE TREASURY BALANCE

during, and to close of, each month; receipts and expenditures to close of month; balances to close of month, with amount of, in bank, and amount of, in Treasury;—are stated in Table No. 4, page 7.

USE OF THE MONEY RECEIVED THROUGH THE EDUCATIONAL FUNDS.

Table No. 5, pages 8 and 9, shows the net receipts, by years, through the several educational funds; also, the amounts which were transferred to the General and Two-Million-Loan Sinking Funds, respectively.

ANNUAL ANALYSIS.

The receipts and disbursements for the year are stated in gross by funds, and the refundings and reimbursements deducted, leaving the net, which is separated into revenue and non-revenue, in Table No. 6, page 10.

THE RECAPITULATION FROM THE DAILY BUSINESS BOOK

is copied for the 15th and last days of each month during the year, giving the Treasurer's balance and its proper division. Against one division—Revenue—stands a certain class of demands, viz.: the amount, if any, in the Two-Million-Loan Sinking Fund and the unexpended portion of appropriations.

The exact condition, for the days stated, is given in table No. 7, page 11.

THE RECEIPTS AND DISBURSEMENTS.

for each day in the year are given in Tables No. 8 and 9, pages 12 and 13. From October 1, 1883, to close of each day during the year, in Tables No. 10 and 11, pages 14 and 15.

THE BALANCES CHARGED STATE TREASURER,

at the close of each day's business, the daily increase or decrease, the maximum and minimum balances since the commencement and during the year; also, the number of times in each month and during the year that the balance has increased or decreased, or the maximum or minimum changed, are shown in Table No. 12, pages 16 and 17.

THE GENERAL LEDGER FUNDS

consist of Tables No. 13, page 18, to No. 27, page 23, inclusive, and, as stated, exhibit the relations of the different funds with the State Treasury. But as all receipts and disbursements during the year are credited or charged to these funds, it is impossible to fully itemize in every fund table. Hence the arrangement by classes and references by numbers, to sub-tables for details.

TO THE GENERAL FUND, TABLE No. 13, PAGES 18 AND 19,

is charged the greater portion of the

SALARIES OF PUBLIC OFFICERS,

which portion, for the year, amounted to \$52,220.87.

The name of each officer, with salary per annum, amount paid, and time covered by payment; also, undrawn balances at beginning and close of year; also, salaries, payments, and balances by funds; are stated in Table No. 28, pages 23, 24, and 25.

THE EXPENSES OF THE JUDICIAL DEPARTMENT

for the year were \$108,780.27. The number of the Circuit, the name of each Judge, the salary per annum, the amount paid each officer, and time covered by such payment, the balances due on salaries at the close of 1883 and 1884, and payments for sundry expenses, are shown in Table No. 29, pages 26 and 27, and Table No. 29 A, page 28.

APPROPRIATIONS PAID DURING THE YEAR

through this fund amounted to \$753,093.36. Table No. 38, pages 35, 36, and 37, gives the amounts by Sections and Acts, and by Institutions, which were appropriated for the year or drawn during the year; the balances undrawn at commencement and close of year, and the amount of, belonging to the respective years' appropriations; the amounts charged out during the year; and references from sundry amounts to Table No. 38 A, pages 38 and 39, in which the items are given.

MEMBERS OF BOARDS OF STATE INSTITUTIONS.

There was paid for the above purposes under Sec. 5, Act 206, Laws of 1881, during the year, \$7,749.34. The amount for each institution and person is given in Table No. 39, pages 40 and 41. The same table details the

COSTS OF SUITS

paid during the year, which amounted to \$4,191.51.

The amount paid for

CORONERS' FEES

during the year was \$1,627.52.

CONVEYING CONVICTS TO STATE PRISON

cost \$4,805.98.

CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION

cost \$26,682.13.

CONVEYING CHILDREN TO STATE PUBLIC SCHOOL

cost \$1,972.41.

CARING FOR JUVENILE OFFENDERS

cost \$3,451.11.

SUPPORT OF INSANE

cost the State \$194,861.40, of which \$79,912.05 was paid at the Eastern Asylum, and \$114,949.35 was paid at the Michigan Asylum.

Table No. 40, pages 42, 43, 44, and 45, shows the amount of each of the last six mentioned items that was paid for the several counties, and the amount that was paid in State Tax by each county for the same purposes.

CORONERS' FEES.

During the year the State paid to coroners, \$1,627.52. Table No. 41, page 46, gives the name of the coroner who held the inquest, the name of the county in which it was held, and the name of the party on whom it was held; also, the amount paid in each county, to each coroner, for each inquest, and the date of allowance by court.

NON-RESIDENT INSANE.

Table No. 42, page 47, states the amount that was paid by the State for the support of non-resident insane persons, under Sec. 46, Act 194, Laws of 1877; also, the name of the person and of the county from which such person was sent.

EXTRA CLERKS.

The total for this class of expenditures for the year is \$89,952.15, as shown by Table No. 30, page 29, which gives the amount for each month and for each department; also, references to the department tables, in which may be found the name of every clerk, and the amount paid each month and for the year. But \$48,324.09 of the above is chargeable to "Expense of Collecting Delinquent State Tax of 1882 and subsequent years" account, leaving the "Extra Clerks" account charged with \$41,628.06, being all that is paid from the revenue of the State.

AWARDS OF THE BOARD OF STATE AUDITORS.

The allowances of the Board of State Auditors which were charged to this account, during the year, amounted to \$137,921.72. The total of each class of expenditures, the amount of each class for each department, and total for each department, are stated in Table No. 43, page 48.

*Erroneously stated in Table No. 30 at \$89,947.15, caused by an error of \$5.00 in Table No. 34. In this table C. J. Burnett was reported as having received \$60.00 in September. The amount should have been stated at \$65.00.

†In this table, the item of \$16,913.46 charged to "Secretary of State's office" for paper includes the amount paid for paper of "Reports of State Officers and Boards."

THE NET RECEIPTS FROM DIRECT TAXES

during the year were \$1,406,776.89, determined as follows:

Total receipts on account of taxes levied were for the year (Table No. 13, page 19).....	\$2,104,351 37
Total payments to counties during the year (Table No. 13, page 18), amounted to:	
Old Law.....	\$338,636 41
New Law.....	270,888 93
	<hr/> \$609,525 34

Expenses incident to the sale of lands delinquent for taxes amounted, for the year, taxes of 1881 and previous years (Table No. 44, page 49) to.....

Entry fee.....	5 00
Decree fee.....	7 00
	<hr/>

	\$17,175 90	
Taxes of 1882, etc., (Table No. 66, p. 82)	50,124 64	67,300 54
	<hr/>	

Aggregate refundings..... 20,748 60

Total deductions from the collections of the year..... 697,574 48

Giving for amount realized from direct taxation, as above.....* \$1,406,776 89

INTEREST ON SURPLUS REVENUE, TABLE NO. 52, PAGE 63.

This class of receipts amounted, for the year, to..... \$48,167 67
and was from the following sources, viz.:

From banks—interest on funds deposited \$28,873 16	
“ U. S.— “ “ U. S. Bonds....	13,365 00
	<hr/>

From corporations for over-due specific taxes:

Railroad companies.....	\$5,733 90
Mining companies.....	112 52
Freight, sleeping, and palace car Co.'s...	1 83
River improvement companies.....	14 61
Plank road companies.....	66 65
	<hr/>

5,929 51

48,167 67

THE DEBIT TRANSFERS

amount to \$96,869.99, and are for amounts carried to other funds. The items which make up this amount, and the laws under which the transfers were made, are shown in Table No. 3, page 6.

* For amount since organization of the State, combine amounts in Table No. 220, pages 268 and 269, and Table No. 231, pages 270 and 271.

THE CREDIT TRANSFERS

amount to \$247,448.69, and are made for reasons indicated in Table No. 3, page 6.

SPECIFIC TAX FUND, TABLE NO. 14, PAGE 20.

The State Constitution provides for the disposition of the specific taxes received by the State Treasurer. The amount received during the year was \$802,598.81. With the exception of \$300 insurance and \$100 railroad tax refunded, the disposition of the amount received during the year is shown in Table No. 3, page 6.

Table No. 45, page 50, shows, by classes and totals, the uncollected tax, September 30, 1883; the amount charged, the amount due, and the amount paid, in 1884; and the balance unpaid, September 30, 1884.

The receipts were from River Improvement, Railroad, Insurance, Plank Road, Express, Telegraph and Telephone, Mining, Freight, Sleeping, and Palace Car Companies.

RIVER IMPROVEMENT COMPANIES

paid \$431.77. Table No. 46, page 51, shows, by companies and totals, the unpaid tax at the commencement and close of the year, the amount charged, the amount due, and the amount paid during the year; also, the amount of capital paid in.

RAILROAD COMPANIES

paid \$617,629.03. Table No. 47, pages 52, 53, and 54, shows, by companies and totals, the unpaid tax at commencement and close of year, the amount charged, the amount due, and the amount paid during the year; also, the basis of taxation.

INSURANCE COMPANIES

paid \$126,432.70. Table No. 48, pages 55 and 56, shows the class and amount of insurance tax paid, and location of the companies paying the same.

PLANK ROAD COMPANIES

paid \$723.81.

EXPRESS COMPANIES

paid \$2,356.35.

TELEGRAPH COMPANIES

paid \$10,144.99. Table No. 49, page 57, shows the amount paid by each Plank Road, Express, and Telegraph Company.

MINING COMPANIES

paid \$43,306.82. Table No. 50, pages 58, 59, 60, and 61, shows the amounts by classes and counties; also, the basis of tax, the tax charged, and amount paid during year, and balances unpaid at the close of September, 1883 and 1884.

FREIGHT, SLEEPING, AND PALACE CAR COMPANIES

paid \$1,579.67. Table No. 51, page 62, gives the amounts, by classes and by companies, of the tax charged and paid during the year, and unpaid balances at the close of September, 1883 and 1884.

PRIMARY SCHOOL INTEREST FUND.

As appears in Table No. 22, page 21, there was \$730,943.08 paid during the year for the support of Primary Schools. Table No. 59, page 72, gives the amount paid each county, as apportioned by the Superintendent of Public Instruction ; also, the number of children forming the basis of such apportionment.

OTHER GENERAL LEDGER FUNDS.

The number and character of the entries are such that the details are sufficiently stated in all other fund tables without the aid of auxiliary exhibits. In the index accompanying this report, under the head of "Funds," subdivision "Transactions in Funds for fiscal year closing September 30, 1884," will be found the page of each.

MINING COMPANIES.

Table No. 53, pages 64 and 65, is a summary of the reports of producing and non-producing mining companies, which were received during the year, and shows the amount of capital stock paid in, in cash and by conveyance of property ; amount invested in real estate ; amount of personal estate ; indebtedness unsecured or floating, and secured or bonded ; amount due the corporation ; product—stone, copper, iron ore, and silver ore ; also, pig iron manufactured ; for each company.

PLANK ROAD COMPANIES.

The reports from Plank Road Companies are summarized in Table No. 54, pages 66 and 67, and show the year covered by report ; miles completed ; cost of road ; amount borrowed ; amount of all money expended ; capital stock, paid paid in, expended ; earnings expended on road ; receipts from tolls and other sources ; dividends ; reparation fund ; indebtedness and net profits ; for each company.

SURPLUS SPECIFIC TAXES.

The method of determining the amount of Specific Taxes in excess of the interest paid by the State and by holders of certificates of part-paid lands, which is used for the support of the Primary Schools, is shown in Tables Nos. 55, page 66, and 56, page 67.

TRANSACTIONS BETWEEN THE STATE AND COUNTIES.

Tables Nos. 70, pages 86, 89, 71, pages 90, 94, and 72, pages 94 and 95, besides classifying the work detailed in the county accounts, serve as trial balances or test tables, by the use of which the several entries in the accounts with the counties are proved.

Table No. 70 shows aggregates as follows :

OLD TAX LAW DIVISION OF ACCOUNTS.

Balances June 30, 1883 :

Debited.....	\$355,364 43
Credited	4,614 61

Net debit balance.....	\$350,749 82
------------------------	--------------

Balances June 30, 1884 :

Debited.....	\$323,450 71
Credited.....	306 61

Net debit balance.....	323,144 10
------------------------	------------

Decrease in net debit balance during year...	\$27,605 72
--	-------------

Debit balances :

June 30, 1883.....	\$355,364 43
June 30, 1884	323,450 71

Decrease in debit balances during year.....	\$31,913 72
---	-------------

Credit balances :

June 30, 1883.....	\$4,614 61
June 30, 1884.....	306 61

Decrease in credit balances during year.....	4,308 00
--	----------

Decrease in net debit balance as above.....	\$27,605 72	\$27,605 72
---	-------------	-------------

Table No. 71 shows aggregates as follows:

NEW TAX LAW DIVISION OF ACCOUNTS.

Balances June 30, 1883:

Debited.....	\$44,328 35
Credited.....	20,412 05

Net debit balance..... \$23,916 30

Balances June 30, 1884:

Debited.....	\$153,520 23
Credited.....	41,710 36

Net debit balance..... 111,809 87

Increase in net debit balance..... \$87,893 57

Debit balances:

June 30, 1884.....	\$153,520 23
June 30, 1883.....	44,328 35

Increase in debit balances during
year..... \$109,191 88

Credit balances:

June 30, 1884.....	\$41,710 36
June 30, 1883.....	20,412 05

Increase in credit balances during
year..... 21,298 31

Increase in net debit balance as above..... 87,893 57 \$87,893 57

Increase in net debit balances under Old and New Tax Law
Divisions of Accounts..... \$60,287 85

Balances of Old and New Tax Law Divisions of Account com-
bined: (Table No. 72.)

Debit balances June 30, 1883.....	\$399,692 78	
Credit " " 30, 1883.....	25,026 66	\$374,666 12

Debit " " 30, 1884.....	\$450,962 77	
Credit " " 30, 1884.....	16,008 80	434,953 97

Increase in net debit balance during year..... 60,287 85

The debits, except balances, Old Law Division (Table No. 70), amount to.....	\$564,648 73	
The debits, except balances, New Law Division (Table No. 71), amount to.....	1,741,852 18	\$2,306,500 91
The credits, except balances, Old Law Division (Table No. 70), amount to.....	\$592,254 45	
The credits, except balances, New Law Division (Table No. 71), amount to.....	1,653,958 61	2,246,213 06
Excess of debits during year.....		<u>\$60,287 85</u>
The cash credited during year, Old Law Division (Table No. 70), amounts to.....	\$108,382 38	
The cash credited during year, New Law Division (Table No. 71), amounts to.....	1,336,965 39	\$1,445,347 77
The cash debited during year, Old Law Division (Table No. 70), amounts to.....	\$337,323 34	
The cash debited during year, New Law Division (Table No. 71).....	230,688 59	567,911 93
Net cash receipts from counties during year.....		<u>\$877,435 84</u>
The interest debited during year, Old Law Division (Table No. 70), amounts to.....	\$41,768 45	
The interest debited during year, New Law Division (Table No. 71), amounts to.....	2,845 39	\$44,613 84
The interest credited during year, Old Law Division (Table No. 70), amounts to.....	\$26,834 51	
The interest credited during year, New Law Division (Table No. 71), amounts to.....	14 22	26,848 73
Loss to counties in interest account during year.....		<u>\$17,765 11</u>
The miscellaneous debits during year, Old Law Division (Table No. 70), amount to.....	\$185,656 94	
The miscellaneous debits during year, New Law Division (Table No. 71), amount to.....	1,508,318 20	\$1,693,975 14
The miscellaneous credits during year, Old Law Division (Table No. 70), amount to.....	\$457,037 56	
The miscellaneous credits during year, New Law Division (Table No. 71), amount to.....	316,979 00	774,016 56
Excess of miscellaneous debits during year.....		<u>\$919,958 58</u>

The number of each county table summarized here is given opposite the name of the county. The county tables, No. 73, page 96, to No. 152, page 195 inclusive, state each item of the accounts between the State and counties.

APPORTIONMENT OF TAXES.

Table No. 69, pages 84 and 85, gives the equalized valuation of the State for 1881, 1882, 1883, 1884, and 1885, by counties and in the aggregate; also, the apportionment of the State Tax for 1884, by acts and by counties.

TAXES CHARGED BACK TO COUNTIES.

Table No. 60, pages 72 and 73, shows the taxes of 1881 and previous years, with interest and expense of sale; also, the State tax of 1882 and subsequent years and interest charged back June 30, 1884.

ADVERTISING LANDS.

Table No. 44, page 49, shows the number of descriptions advertised, amount at 30 cents each, number of errors, deductions on account of errors; also, the amount paid for publishing the notice of sale of State Tax Lands, and the amount paid for each county.

RETURN OF TAXES OF 1883.

Table No. 61, page 74, shows the number of acres returned, and the valuation thereof, and the amount of local and State taxes returned.

DELINQUENT STATE TAX OF 1883 AND SUBSEQUENT YEARS.

Table No. 63, pages 76-79, shows by counties and for the State, the transactions with the delinquent State Tax, under the New Tax Law. In this table is shown the amount returned for previous years, current year, and total to date; the amount refunded for previous years, current year, and total to date; the aggregate returned and refunded to date; also, the amount thereof collected by the Auditor General for previous years, current year and total to date; the amount thereof collected by County Treasurers for previous years, current year, and totals to date; the amount thereof charged back to counties for previous years, current year, and total to date, and the aggregate collected and charged back to date; also, the net amount thereof remaining on the books of this office undischarged at this date.

EXPENSE OF COLLECTING DELINQUENT STATE TAX OF 1883 AND SUBSEQUENT YEARS.

Table No. 64, pages 80 and 81, shows by counties and for the State, the transactions relating to the expense of collecting the State Tax under the New Tax Law. In this table is shown the amounts received as interest, collection fee, and expense of sales at the Auditor General's office for previous years, current year, and total to date; the amounts received as interest, collection fee, and expense of sales at the County Treasurers' office for previous years, current year, and total to date, and the aggregate collected to date; also the amount thereof refunded for previous years, current year, and total to date; the amount paid for clerk hire, advertising charges, postage, etc., to date, and the aggregate refunded and paid for clerk hire, etc., to date; also, the net cost to the State to date.

DELINQUENT STATE TAX—UNDER THE NEW TAX LAW.

Table No. 65, page 82, is a summary of the account for the year with the delinquent State Tax of 1882 and subsequent years.

DELINQUENT STATE TAX—EXPENSE OF COLLECTING UNDER NEW TAX LAW.

Table No. 66, page 82, is a summary of the account for the year, with the expenses of collecting the delinquent State Tax of 1882, and subsequent years.

FUND FOR COUNTIES.

Table No. 67, page 83, is a summary of the account with the Old Tax Law division of the County Accounts for the year.

SUNDRY COUNTIES.

Table No. 68, page 83, is a summary of the account with the New Tax Law division of the County Accounts for the year.

TAXATION UPON MANUFACTURE AND SALE OF LIQUOR.

Table No. 153, pages 196 and 197, is compiled from the ninth annual reports of the County Treasurers, under Act 228, 1875, and subsequent laws. It appears from this table that in the State there were ninety-eight manufacturers, fifty-nine wholesale and three thousand seven hundred forty-seven retail dealers.

The amount of tax paid by the manufacturers was.....	\$7,552 91
“ “ “ “ “ wholesale dealers was.....	23,256 69
“ “ “ “ “ retail dealers was.....	986,046 32
Total	<u>\$1,016,855 92</u>

STATE INSTITUTIONS.

Table No. 154, pages 198 and 199, is a summary of the transactions of the several State Institutions for the year ending September 30, 1884, as reported to the Auditor General under Act 148, Laws of 1873.

Tables No. 155, page 200, to No. 178, page 217, inclusive, give the details for each Institution.

ANALYTICAL WORK.

Tables No. 179, pages 218 and 219, to No. 199, page 239, are devoted to the analysis of the receipts to, and disbursements from, the State Treasury, since the organization of the State. This analysis was made by years, in 1873-4, and published in the report for 1874, down to and including September 30, of that year. The results of that work are brought forward, and the annual analysis for each succeeding year added.

TERRITORIAL AND STATE TREASURERS.

Table No. 200, pages 240 and 241, shows the receipts, disbursements, and balances, by years, since 1829; also, interest received on funds deposited, and fees and charges collected by the different State departments.

RECEIPTS TO THE STATE TREASURY SINCE ITS ORGANIZATION.

Table No. 201, pages 242 and 243, gives the classes of the above receipts,

the net and the gross ; also, the land warrant and the double and fictitious receipts.

DISBURSEMENTS FROM THE STATE TREASURY SINCE ITS ORGANIZATION.

Table No. 202, pages 244 and 245, gives the classified disbursements, the net and the gross ; also, the land warrant and double and fictitious disbursements.

NET RECEIPTS FROM SALE OF LANDS.

Table No. 203, pages 246 and 247, gives the net receipts, by classes, from the sale of lands since the organization of the State.

NET RECEIPTS ON ACCOUNT OF INTEREST FROM HOLDERS OF CERTIFICATES OF PART-PAID LANDS.

Table No. 204, pages 246 and 247, gives the amount, by classes, of the above receipts, since the organization of the State.

INTEREST PAID BY STATE ON TRUST FUNDS.

Table No. 205, pages 248 and 249, gives the interest paid by the State on trust funds, the surplus specific taxes, and the amount of the receipts from holders of certificates of part-paid lands that have been disbursed for educational purposes, by classes, since the organization of the State.

STATE INSTITUTIONS.

Table No. 206, pages 248 and 249, shows the entire payments to the several State institutions under legislative appropriations ; and Table No. 207, same pages, shows the amounts paid to managing boards, by institutions and classes.

HISTORY AND CHARACTER OF THE BONDED DEBT.

Tables No. 208, pages 252 and 253, to No. 218, page 266, inclusive, show the transactions on account of the several classes of bonds issued by State authority. See Index, under head of " Bonds," for pages.

COUNTIES, WHEN LAID OUT AND ORGANIZED.

Table No. 219, pages 266 and 267, shows when the several counties were laid out, to what counties attached and when, and the year of organization.

TAXABLE PROPERTY OF THE STATE.

Table No. 220, pages 268 and 269, shows the amount as equalized by Boards of Supervisors and by State Board, changes in valuation, assessed value, amount upon which tax was apportioned, amount of tax apportioned, changes in amount, rate per capita and in mills on one dollar, and net receipts from State tax from 1838 to 1884, inclusive ; and Table No. 221, pages 270 and 271, shows substantially the same thing for the taxes levied under the New Tax Law.

SUMMARY OF COUNTY ACCOUNTS.

Table No. 222, pages 270-1 and 272-3, shows, by classes, the aggregate transactions between the State and counties, from 1841 to June 30, 1884, as follows:

General debits.....	\$19,236,826 58	
State tax charged.....	19,548,849 61	
	<hr/>	\$38,785,676 19
General credits.....		37,810,409 21
	<hr/>	
Excess of debits, exclusive of interest.....		\$975,266 98
Interest credited in account.....	\$2,017,013 76	
Interest debited in account.....	1,476,700 75	
	<hr/>	
Gain to counties in interest account		540,313 01
	<hr/>	
Net debits to counties.....		\$434,953 97
Debit balances, June 30, 1884.....	\$450,962 77	
Credit balances, June 30, 1884	16,008 80	
	<hr/>	
Net debit balance.....		434,953 97
		<hr/>

Tables No. 223, pages 274 and 275, to No. 302, pages 398 and 399, inclusive, give, by counties, the work summarized here.

TOWN PLATS FILED UNDER ACT 106, LAWS OF 1873.

Table No. 303, pages 400 to 416, inclusive, shows the town plats filed in this office under the above Act. This list is arranged alphabetically by cities and villages. The number recorded during the year is two hundred and forty-seven. The whole number recorded is fourteen hundred and thirty-two.

STATE TAX LANDS.

Act No. 7 of the Session Laws of 1882, amendatory of Act No. 229 of the Session Laws of 1881, provided for the sale of certain State tax lands by the Auditor General at any time prior to the commencement of the tax sales in May, 1884, at which time they were to be offered for sale at public auction by the treasurer of the county in which the lands were situated, but no provision was made for the sale of such portion of said lands as were not disposed of prior to or at said May tax sales.

As there are in several counties of the State lands included within the provisions of said acts not yet disposed of, I would recommend the enactment of a law providing for the sale of said lands upon application to the Auditor General's office, and also providing that any of said lands remaining unsold at the time of the commencement of the annual tax sales shall be again offered for sale at public auction to the highest bidder by the treasurer of the county in which the lands are situated, and that they shall be re-offered at each succeeding annual tax sale until all of said lands are disposed of.

FISCAL YEAR.

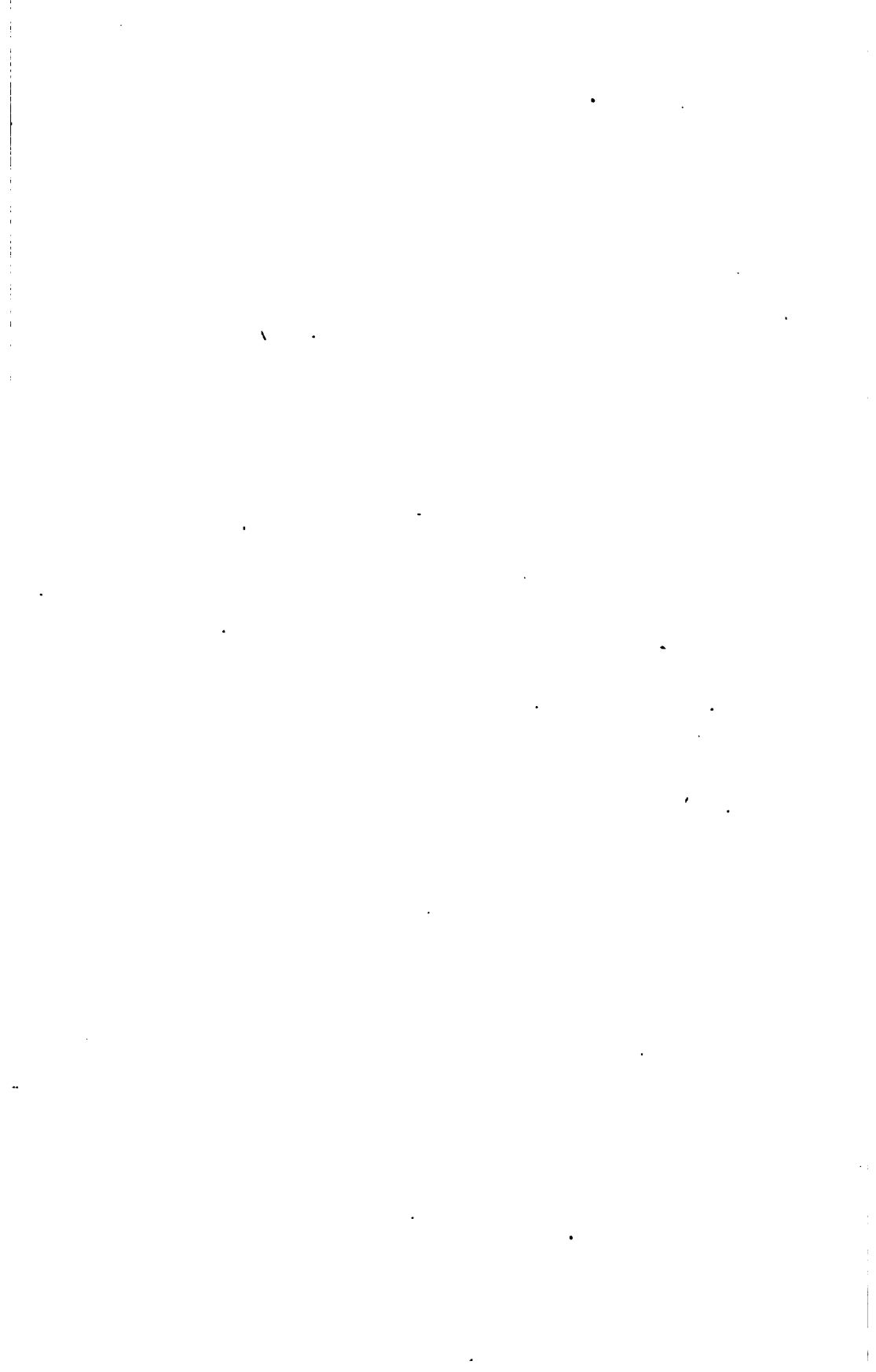
The fiscal year—compiler's section 353, Howell's Statutes—commences on the first day of October, and closes on the thirtieth day of September following.

While the law does not fix a time within which the annual reports of the several State officers shall be completed, it is certainly very desirable that such reports should be printed and ready to be submitted to the Governor on or before the first day of January. That to have such reports, as well as the reports of officers of the several State institutions, in the hands of the Legislature upon the organization of the two houses thereof would be of great assistance in the enactment of laws relating to said institutions and in making provisions for their wants, there can be no doubt.

With the natural increase in the business of the several departments and institutions of the State under our rapid development, the creation of new bureaus, and multiplicity of State institutions, the reports are growing in volume and increasing in number, necessarily requiring more time in their preparation and more time to print them after they are prepared. As it is impossible to complete the preparation of the Auditor General's report until the reports of the several State institutions—penal, charitable, and educational—for the month or quarter ending September thirtieth, are received, examined, and adjusted, and as, because of errors, correct reports are frequently not received until the expiration of the larger part of the time intervening between the close of the fiscal year and the convening of the Legislature, it can readily be seen how impossible it is to prepare and print the report of this department within the time it is desirable it should be done and have it contain a correct statement of the financial condition of such State institutions as have not promptly forwarded correct reports.

Therefore, believing that the change would be advantageous, I would recommend that section 353, Howell's Statutes, be so amended that the fiscal year shall commence on the first day of July and close on the thirtieth day of June following.

WM. O. STEVENS,
Auditor General.



pts,

1

pts
year.

88 81

70 25

19 36

82 87

11 40

8 26

0 95

mi.
A.

11

1

1

1

1

1

1

1

1

1

1

1

1

1

0

2

1

Table No. 2.—Receipts, Disbursements, and Transfers for Fiscal Year Closing Sept. 30, 1884; also, Balances Sept. 30, 1883, and Sept. 30, 1884.

LEDGER BALANCE, SEPT. 30, 1883.		DISBURSE- MENTS.	RECEIPTS.	TRANSFERS.		No. of Table.	DESIGNATION OF FUNDS AND ACCOUNTS.	LEDGER BALANCE, SEPT. 30, 1884.	
Dr.	Cr.			From.	To.			Dr.	Cr.
	\$651,196 61	\$2,251,833 83	\$2,250,736 94	\$96,893 99	\$247,448 60	13	General.....		
		400 00	805,598 81	804,198 81		14	Specific Tax.....		\$753,668 43
	985 98		419 36	419 36		15	Normal School.....		
		4,280 51	628 69		3,661 51	16	Normal School Interest.....		985 67
			13,803 87	13,803 87		17	Agricultural College.....		
	4,610 47	27,624 26	9,392 05		18,739 02	18	Agricultural College Interest.....		
			2,421 40	2,421 40		19	University.....		5,117 25
		38,411 68	2,793 17		34,618 68	20	University Interest.....		
			60,728 26	70,483 10	9,706 84	21	Primary School.....		
	386,403 31	731,391 02	24,795 53		673,437 58	22	Escheats.....		363,245 43
		87,160 15	117,523 28	117,523 28	87,160 15	23	Primary School Interest.....		
							Swamp Land.....		
		73,313 36			10,313 36	24	Two-Million-Loan Sinking.....	\$63,000 00	
	68,927 13					25	St. Mary's Falls Ship Canal.....		68,927 13
	11,533 39	21,648 16			18,565 00	26	War.....		8,570 33
	6,320 32	2,291 78				27	Sundry Deposits Account.....		4,908 53
			890 04						
	\$1,074,267 20	\$3,238,554 93	\$3,306,618 43	\$1,103,673 81	\$1,103,673 81		Totals.....	\$63,000 00	\$1,205,330 69
* \$1,074,267 20							Balances charged State Treasurer.....	b 1,142,380 69	
\$1,074,267 20	\$1,074,267 20	\$4,380,885 62	\$4,890,895 62	\$1,103,673 81	\$1,103,673 81			\$1,205,330 69	\$1,205,330 69

1 See Table No. 3 B.

a September 30, 1883.

b September 30, 1884.

Table No. 3 A,--Balances of Trust Funds.--From Trust Fund Ledger.

LEDGER BALANCES, SEPT. 30, 1883.		TRANSFERS.		NAMES OF FUNDS.		LEDGER BALANCES, SEPT. 30, 1884.	
Dr.	Cr.	From.	To.			Dr.	Cr.
	\$3,064,078 34	\$0,706 84	\$70,488 10	Primary School.....			\$3,124,810 40
	493,401 35		2,491 40	University.....			493,823 73
	258,054 03		13,902 87	Agricultural College.....			275,327 40
	60,865 45		419 36	Normal School.....			81,934 81
	344,194 31	43,980 08	58,761 64	Primary School Five Per Cent.....			366,375 87
\$4,221,063 95				Aggregate Balances of Trust Funds.....		\$4,313,621 40	
				Footings.....		\$4,313,621 40	\$4,313,621 40

Table No. 2 B.—Deposit Accounts.—From Auxiliary Ledger.

LEDGER BALANCES, SEPT. 30, 1893.		NAMES OF ACCOUNTS.		LEDGER BALANCES, SEPT. 30, 1894.	
Dr.	Cr.			Dr.	Cr.
\$1,248 07					\$1,248 07
147 72					147 72
147 06					157 72
58 88					55 08
18 80					8 58
12 00					15 00
75 00					75 00
3,090 97					3,090 97
99 10					34 46
41 85					31 43
755 85					41 85
	\$1,975 76	Michigan Central Railroad.....			92 50
	149 67	Michigan Southern Railroad.....			
	133 35	St. Joseph Valley Railroad.....			
	600 34	Oakland & Ottawa.....			
		Light House.....			
		Secretary of Board of Control of St. Mary's Falls Ship Canal.....			
		Collection of Transpasses on Railroad Lands.....			
	\$5 50	Auditor General's.....			
	612 41	Outstanding Check.....			
	132 67	Primary School.....			
		Swamp Land.....			
	129 66	University Interest.....			
	\$71,291 78	Footings.....			\$4,908 58
\$6,830 92					

Table No. 3.—*Transfers for Fiscal Year closing September 30, 1884, by Funds and Reasons.*

Specific Tax Fund.	Swamp Land Fund.	Primary School Fund.	University Fund.	Agricultur- ¹ College Fund.	Normal School Fund.	General Fund.	Dr.	Cr.	
a \$34,618 66								\$34,618 66	University Interest Fund.
b 18,739 02								18,739 02	Agricultural College Interest Fund.
c 3,661 51								3,661 51	Normal School Interest Fund.
d 18,565 00								18,565 00	War Fund.
e 10,313 36								10,313 36	Two-Million-Loan Sinking Fund.
f 673,437 58								673,437 58	Primary School Interest Fund.
g 42,843 68	(\$117,523 28	(\$70,438 10	(\$2,431 40	(\$13,903 87	(\$119 38	(\$87,160 15		247,448 68	General Fund.
						8 9,709 84		87,160 15	Swamp Land Fund.
								9,709 84	Primary School Fund.
\$802,198 81							\$802,198 81		
	\$117,523 28						117,523 28		
		\$70,438 10					70,438 10		
			\$2,431 40				2,431 40		
				\$13,903 87			13,903 87		
					\$419 38		419 38		
						\$46,869 68	96,869 99		
							\$1,108,673 81	\$1,108,673 81	

a Int. on Fund transferred under Sec. 1, Art. 14, State Constitution.	
b Int. on War Bounty Bonds, Sec. 1, Art. 14, State Constitution—	
Due May 1, 1884	\$10,395 00
" Nov. 1, 1884	8,190 00
	<u>\$18,585 00</u>
c Premiums paid on War Bounty Bonds purchased.	
d Int. on Primary School Fund, Sec. 1, Art. 14,	
State Constitution	\$217,010 89
e Int. on Primary School Five Per Cent Fund,	
Sec. 5, Act 31, 1889	17,761 01
	<u>\$234,771 90</u>
f Surplus in 1884, transferred under Sec. 1, Art. 14, State	
Constitution	498,665 68
	<u>\$733,437 58</u>

• Upper Peninsula Mining Tax, Sec. 1, Art. 14, State Constitution.

f Receipts transferred to, and disbursements transferred from, General Fund to obtain net receipts under Act 22, 1875, by authority of J. R. 13, 1877.

g \$4.00 received from the sale of D. & M. R. R. lands under Act 278, 1881 received to General Fund and transferred to Primary School Fund, and \$4,862 99 received to General Fund and transferred to Primary School Fund, and under Act 197, 1883, but afterwards re-transferred under a ruling that money received under Act 197 should not be credited to the Primary School Fund. Doubling this amount and adding \$4.00 gives the amount in the table.

Table No. 5.—Net Receipts to Swamp Land and Educational Funds Expended upon Warrants

FOR FISCAL YEARS CLOSING	TRANSFERS TO GENERAL FUND.						TRANSFERS TO TWO—	
	Primary School.	University.	Normal School.	Primary School Five Per Cent.	Swamp Land.	Agri- cultural College.	Primary School.	Univer- sity.
Nov. 30, 1839	\$3,673 86	-----	-----	-----	-----	-----	-----	-----
" 1841	8,402 41	\$1,025 00	-----	-----	-----	-----	-----	-----
" 1842	6,669 89	3,495 67	-----	-----	-----	-----	-----	-----
" 1843	13,580 07	1,963 08	-----	-----	-----	-----	-----	-----
" 1844	19,672 77	32,728 12	-----	-----	-----	-----	-----	-----
" 1845	20,028 20	17,561 66	-----	-----	-----	-----	-----	-----
" 1846	20,228 43	9,375 86	-----	-----	-----	-----	-----	-----
" 1847	37,826 98	13,221 98	-----	-----	-----	-----	-----	-----
" 1848	27,450 73	11,586 72	-----	-----	-----	-----	-----	-----
" 1849	17,918 72	10,233 67	-----	-----	-----	-----	-----	-----
" 1850	22,461 90	9,881 29	\$1,679 70	-----	-----	-----	-----	-----
" 1851	40,540 22	11,534 62	540 36	-----	-----	-----	-----	-----
" 1852	32,369 29	15,911 73	-----	-----	-----	-----	-----	-----
" 1853	107,417 20	34,984 44	498 75	-----	-----	-----	-----	-----
" 1854	116,496 27	31,834 79	4,691 37	-----	-----	-----	-----	-----
" 1855	61,469 78	24,199 48	3,748 95	-----	-----	-----	-----	-----
" 1856	48,960 61	8,040 13	4,463 47	-----	-----	-----	-----	-----
" 1857	25,987 61	9,032 47	1,514 87	\$31 803 53	\$44,860 23	-----	-----	-----
" 1858	19,212 06	2,370 85	390 00	28,647 04	28,647 04	-----	-----	-----
" 1859	19,603 62	6,322 00	690 00	28,285 88	28,285 88	-----	-----	-----
" 1860	28,067 15	7,703 49	247 50	7,164 90	7,164 90	-----	-----	-----
" 1861	21,188 02	9,660 25	1,308 50	963 71	963 72	-----	-----	-----
" 1862	34,987 74	13,668 81	2,774 00	4,262 14	4,262 13	-----	-----	-----
" 1863	12,460 32	7,222 92	660 00	2,015 80	2,015 81	-----	-----	-----
" 1864	-----	-----	-----	-----	-----	-----	\$59,631 12	\$21,222 63
" 1865	-----	-----	-----	-----	-----	-----	176,646 78	32,814 02
" 1866	-----	-----	-----	-----	-----	-----	111,600 55	17,794 58
" 1867	-----	-----	-----	-----	-----	-----	124,081 13	14,693 75
" 1868	-----	-----	-----	-----	-----	-----	112,885 44	19,288 37
" 1869	-----	-----	-----	-----	-----	\$2,300 00	112,077 73	7,114 97
" 1870	-----	-----	-----	-----	-----	11,965 00	114,946 46	7,563 57
Sept. 30, 1871	-----	-----	-----	-----	-----	5,895 00	105,860 86	2,412 20
" 1872	-----	-----	-----	-----	-----	20,101 53	120,146 16	5,269 99
" 1873	-----	-----	-----	-----	-----	33,447 39	124,797 59	5,621 40
" 1874	-----	-----	-----	-----	-----	29,583 47	127,410 02	3,506 31
" 1875	-----	-----	-----	-----	-----	4,638 75	40,752 64	4,053 36
" 1876	20,545 01	1,555 58	636 48	2,180 83	2,180 83	5,399 24	19,384 09	4,110 62
" 1877	62,173 28	3,902 79	1,149 68	6,594 87	6,594 87	5,549 30	-----	-----
" 1878	47,783 24	2,886 45	120 00	2,789 95	2,789 95	2,337 22	-----	-----
" 1879	62,048 90	4,875 32	-----	4,052 04	4,052 05	9,619 99	-----	-----
" 1880	72,620 64	6,338 40	2,384 00	4,591 26	4,591 24	8,590 53	-----	-----
" 1881	112,856 17	7,122 50	820 00	5,923 51	5,923 52	12,763 28	-----	-----
" 1882	154,222 00	14,250 62	2,000 13	4,519 52	4,519 53	20,281 18	-----	-----
" 1883	214,812 21	5,562 72	1,440 00	7,126 07	7,126 05	61,449 27	-----	-----
" 1884	128,753 17	7,799 52	790 00	6,197 77	6,197 79	33,656 28	-----	-----
" 1885	60,782 26	2,421 40	419 36	15,181 56	15,181 57	15,802 87	-----	-----
Footings ..	\$1,714,569 08	\$349,535 56	\$32,873 12	\$162,300 08	\$174,866 80	\$272,827 40	\$1,410,301 57	\$146,287 16

drawn against General Fund and Two-Million-Loan Sinking Fund, since the Organization of the State

MILLION-LOAN SINKING FUND.			Total Transfers to General Fund.	Total Transfers to Two- Million-Loan Sinking Fund	Aggregate Transfers for Each Year.	Aggregate Transfers to Close of Each Year.	FOR FISCAL YEARS CLOSING
Normal School.	Primary School Five Per Cent.	Swamp Land.					
-----	-----	-----	\$3,673 86	-----	\$3,673 86	\$3,673 86	Nov. 30, 1839
-----	-----	-----	9,427 41	-----	9,427 41	13,101 27	" 1841
-----	-----	-----	10,065 56	-----	10,065 56	23,166 83	" 1842
-----	-----	-----	15,543 78	-----	15,543 78	38,710 59	" 1843
-----	-----	-----	52,300 89	-----	52,300 89	91,011 48	" 1844
-----	-----	-----	37,589 86	-----	37,589 86	128,601 34	" 1845
-----	-----	-----	29,602 29	-----	29,602 29	158,203 63	" 1846
-----	-----	-----	51,048 97	-----	51,048 97	209,252 60	" 1847
-----	-----	-----	39,037 45	-----	39,037 45	248,290 05	" 1848
-----	-----	-----	28,152 39	-----	28,152 39	276,442 44	" 1849
-----	-----	-----	34,022 99	-----	34,022 99	310,465 43	" 1850
-----	-----	-----	52,615 10	-----	52,615 10	363,080 53	" 1851
-----	-----	-----	45,271 12	-----	45,271 12	411,351 65	" 1852
-----	-----	-----	142,888 39	-----	142,888 39	554,240 04	" 1853
-----	-----	-----	152,473 43	-----	152,473 43	706,712 47	" 1854
-----	-----	-----	89,416 21	-----	89,416 21	796,128 68	" 1855
-----	-----	-----	61,364 21	-----	61,364 21	857,492 89	" 1856
-----	-----	-----	112,608 61	-----	112,608 61	970,161 50	" 1857
-----	-----	-----	79,236 99	-----	79,236 99	1,049,398 49	" 1858
-----	-----	-----	83,128 18	-----	83,128 18	1,132,466 67	" 1859
-----	-----	-----	50,447 94	-----	50,447 94	1,182,914 61	" 1860
-----	-----	-----	34,084 20	-----	34,084 20	1,216,998 81	" 1861
-----	-----	-----	59,954 82	-----	59,954 82	1,276,953 63	" 1862
-----	-----	-----	24,364 85	-----	24,364 85	1,301,318 48	" 1863
\$4,472 01	\$10,748 30	\$10,748 30	-----	\$137,022 35	-----	-----	" 1864
5,424 85	13,178 85	13,178 85	-----	241,142 35	241,142 35	1,579,483 18	" 1865
6,203 90	15,277 87	15,277 87	-----	166,084 77	166,084 77	1,845,567 95	" 1866
2,673 80	11,224 58	11,224 58	-----	163,906 94	163,906 94	2,009,474 79	" 1867
1,824 92	9,912 58	9,912 58	-----	153,767 89	153,767 89	2,163,242 68	" 1868
760 00	34,122 43	34,122 44	2,300 00	188,197 57	190,497 57	2,353,740 25	" 1869
1,575 23	25,946 79	25,946 79	11,865 00	175,977 83	187,842 83	2,541,583 08	" 1870
780 00	4,001 89	4,001 89	5,395 00	118,056 84	123,951 84	2,665,534 92	" 1871
1,097 85	3,173 95	3,173 95	20,101 53	132,863 90	152,956 43	2,818,500 35	Sept. 30, 1871
419 57	32,680 03	32,680 03	33,447 39	226,058 73	259,506 11	3,078,006 46	" 1872
1,823 52	32,167 18	32,167 18	29,583 47	197,073 21	226,656 68	3,304,663 14	" 1873
900 44	3,863 43	3,863 43	4,686 75	53,433 30	58,120 05	3,362,783 19	" 1874
476 50	797 91	797 91	32,497 98	25,566 43	58,064 39	3,420,847 58	" 1875
-----	-----	-----	85,964 29	-----	85,964 29	3,506,811 87	" 1876
-----	-----	-----	58,706 91	-----	58,706 91	3,565,518 78	" 1877
-----	-----	-----	84,348 21	-----	84,348 21	3,649,866 99	" 1878
-----	-----	-----	99,126 07	-----	99,126 07	3,748,993 06	" 1879
-----	-----	-----	146,417 98	-----	146,417 98	3,895,411 04	" 1880
-----	-----	-----	200,492 98	-----	200,492 98	4,095,904 02	" 1881
-----	-----	-----	267,516 32	-----	267,516 32	4,363,420 34	" 1882
-----	-----	-----	194,394 63	-----	194,394 63	4,577,814 97	" 1883
-----	-----	-----	107,739 02	-----	107,739 02	4,685,553 99	" 1884
328,411 69	\$197,075 79	\$197,075 79	\$2,706,401 89	\$1,979,152 00	\$4,685,553 99	\$4,685,553 99	

* See Table No. 1, "Statement B."

Table No. 6.—Analysis of State Treasury Receipts and Disbursements during the Fiscal Year closing September 30, 1884.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		FUNDS AND ACCOUNTS.	NET CASH DISBURSEMENTS.		Gross Disbursements.
		Total.	Revenue.		Revenue.	Not-Rev.	Refundings and Reimbursements.
\$32,598 81	a \$100 00	\$302,198 81	\$780,776 97	Specific Tax.....			a \$400 00
2,280,636 91	b 930 00	2,201,265 36	1,695,112 71	General.....	\$1,483,987 76	\$607,574 48	b 57,421 59
419 26	c 57,421 59	419 36	419 36	Normal School.....			c 950 00
626 09		626 09		Normal School Interest.....	3,653 62	626 09	
13,802 87		13,802 87		Agricultural College.....	18,232 24	9,392 05	4,280 51
9,392 05		9,392 05		Agricultural College Interest.....			27,624 29
2,421 40		2,421 40		University.....	34,618 66	3,793 17	
3,793 17		3,793 17		University Interest.....			38,411 83
62,728 26		60,728 26		Primary School.....			
				Escheats.....	706,595 47	24,555 55	
24,793 55	d 240 00	24,555 55		Primary School Interest.....			d 240 00
e 117,623 23	e 250 99	83,057 09		Swamp Land.....		2,693 96	e 87,160 15
				Two-Million-Lan Sinking.....	73,313 36		73,313 36
				St. Mary's Falls Ship Canal.....	21,848 16		21,848 16
				War.....		2,291 78	2,291 78
880 04		880 04		Sundry Deposits.....			
				Footings.....	\$2,344,149 47	\$740,927 68	\$80,293 58
\$3,536,618 43	\$80,293 58	\$3,153,140 64	\$709,879 07				\$3,238,554 93

a Specific Tax Refunded—Railroad, \$100 00; Insurance, \$300 00.	State Prison—Earnings (see Table No. 13).....	59,655 55
b Receipts from sale of D. & M. R. R. lands refunded.	Awards of Board of State Auditors (see Table No. 13).....	348 51
c Sundry Reimbursements, as follows:	Incidental expenses of Legislature—returned.....	4 24
Sale of Michigan Reports.....	Coroners' Fees—Overpayment returned.....	7 93
Sale of Session Laws, Reports, etc.....	Aid to Sufferers—Fire of 1881—Unexpended appropriation returned.....	180 26
Sale of old furniture, etc.....		
Fees, etc., Secretary of State's Office.....		
Fees, etc., State Land Office.....		
Fees, etc., Insurance Bureau.....		
Tax liabilities, etc., Aud. Gen's Office, (\$3,563 96 less \$5.45 refunded).....		
	d Erroneous payment refunded.	\$67,421 59
	e Includes \$34,215.20 Swamp Land Warrants—Third Series.	

Table No. 7.—*Showing the Balances in the State Treasury, the Amount of, belonging to Not-Revenue and to Revenue, respectively; the demands against the revenue portion of the Balance, and the Amount by which this Class of Liabilities is Greater or Less than the Revenue Balance, on the 15th and last days of each Month during the Fiscal Year.*

DATES.	Balance in State Treasury.	PORTION OF BALANCE BELONGING TO		Liabilities of Revenue Greater than Revenue Balance.	Liabilities of Revenue Less than Revenue Balance.	DEMANDS AGAINST REVENUE BALANCE.		
		Not-Revenue.	Revenue.			Undrawn Appropriations Less Debt Balance of Sinking Fund.	Amount of Undrawn Appropriations.	Debit Balance of Sinking Fund.
October 15, 1883	\$1,015,292 40	\$477,339 82	\$337,389 83	.....	\$104,177 87	\$183,704 71	\$433,704 71	.....
31, 1883	1,077,042 84	478,413 56	480,087 98	.....	118,711 56	880,375 73	881,875 73	.....
November 15, 1883	880,166 16	479,230 81	470,923 63	.....	37,807 73	375,117 92	373,117 92	.....
30, 1883	588,611 91	478,216 39	108,085 52	.....	.....	347,218 16	347,218 16	.....
December 15, 1883	489,602 35	480,011 53	3,980 83	.....	.....	333,503 74	333,503 74	.....
31, 1883	433,634 61	474,624 08	.....	.....	.....	299,740 81	299,740 81	.....
January 15, 1884	363,210 94	478,276 61	.....	.....	.....	.....	.....	.....
31, 1884	465,001 08	474,064 60	.....	.....	.....	913,960 85	913,960 85	.....
February 15, 1884	683,165 59	474,797 57	.....	.....	.....	896,630 11	896,630 11	.....
29, 1884	1,003,438 59	475,887 90	528,060 69	.....	.....	868,089 44	868,089 44	.....
March 15, 1884	1,068,338 97	480,191 03	588,246 94	.....	.....	860,883 15	860,883 15	.....
31, 1884	1,873,298 63	494,766 40	878,580 23	.....	.....	844,308 15	844,308 15	.....
April 15, 1884	1,433,118 17	490,415 77	942,700 40	.....	.....	819,606 92	819,606 92	.....
30, 1884	1,441,499 61	811,987 02	629,512 59	.....	.....	745,710 57	745,710 57	.....
May 15, 1884	709,073 44	134,506 04	604,167 04	.....	.....	720,037 69	720,037 69	.....
31, 1884	650,000 18	92,085 04	587,905 14	.....	.....	698,716 91	708,170 37	.....
June 14, 1884	618,064 79	93,084 81	594,979 88	.....	.....	689,793 46	702,783 81	.....
30, 1884	788,588 15	85,892 68	693,695 47	.....	.....	616,341 23	692,434 65	.....
July 15, 1884	896,625 82	95,151 35	801,474 47	.....	.....	594,048 71	690,243 07	.....
31, 1884	1,034,696 51	96,679 09	988,917 43	.....	.....	531,689 43	667,691 79	.....
August 15, 1884	1,063,606 55	86,432 01	978,174 54	.....	.....	468,767 23	638,070 69	.....
30, 1884	1,061,854 85	84,957 30	966,897 55	.....	.....	451,934 44	623,247 80	.....
September 15, 1884	1,088,286 14	85,576 43	1,002,709 72	.....	.....	404,819 34	478,132 70	.....
30, 1884	1,142,330 69	443,192 04	699,138 65	.....	.....	381,284 55	464,597 91	.....
				.....	.....	308,019 43	571,019 43	.....

* Debit balance.

Table No. 8.—Abstract of Daily Receipts in Gross to the State Treasury during the Fiscal Year closing September 30, 1884.

DAY OF MONTH.	MONTHS IN CALENDAR YEAR 1884.											
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
1.....	\$4,204 70	\$9,506 31	\$1,601 57	N. Year.	\$115,006 46	\$457 91	\$6,940 53	\$1,824 37	S.	\$37,333 66	\$223 35	\$6,286 07
2.....	313 19	2,564 43	S.	\$6,965 73	4,319 81	S.	4,248 73	15,523 42	\$227 39	2,898 87	8,145 55	6,186 92
3.....	19,923 26	1,546 17	18,745 45	5,767 28	S.	89,454 53	1,297 98	2,467 97	3,690 89	8,635 11	S.	17 82
4.....	5,592 53	3,590 61	3,590 61	649 98	7,893 13	11,901 83	1,124 79	S.	290 95	July 4.	175 98	1,183 31
5.....	2,552 06	3,035 13	1,580 56	14,637 45	9,470 26	1,506 86	61,538 38	481 49	145 08	4,764 71	15,680 99	20,063 25
6.....	636 54	34,460 83	1,708 35	S.	182,006 94	1,451 40	S.	1,367 83	1,590 35	S.	7,475 18	756 47
7.....	S.	1,090 45	2,410 63	60 11	40,735 26	12,614 42	2,185 15	544 20	493 47	95,474 27	2,771 44	S.
8.....	604 63	3,313 82	3,066 49	4,373 51	41,755 02	6,784 04	22,169 40	2,414 87	S.	28,895 08	1,419 88	465 35
9.....	5,293 45	856 31	S.	4,732 02	1,189 13	7,833 67	20,333 67	3,464 16	1,267 94	6,513 75	2,910 17	33 24
10.....	634 45	10,553 68	1,063 71	3,418 23	S.	1,033 90	7,109 92	6,000 67	686 19	7,403 79	S.	50 59
11.....	643 64	S.	340 72	236 91	46,923 83	11,344 18	7,798 81	S.	10,379 95	13,321 77	3,759 54	317 94
12.....	13 85	1,646 59	1,230 72	1,106 27	30,475 81	1,863 84	10,586 22	1,109 90	1,006 90	187 84	43,253 90	2,068 18
13.....	538 44	1,501 49	3,204 84	S.	15,401 85	2,333 62	S.	31 63	4,327 43	S.	775 84	3 09
14.....	S.	7,466 35	92 15	2,700 80	12,834 26	7,822 00	16,903 44	1,920 93	6,104 40	36,496 79	430 78	S.
15.....	1,599 55	756 84	254 87	323 72	16,261 30	3,316 23	1,222 26	1,215 44	S.	461 31	3,890 27	63,025 31
16.....	1,645 92	2,438 67	S.	1,173 44	12,818 40	S.	688 96	135 62	5,331 53	11,287 66	9,022 40	640 06
17.....	2,933 61	1,631 15	6 23	8,677 03	S.	15,619 32	5,080 86	638 91	9,580 36	8,020 27	S.	340 75
18.....	1,543 85	S.	798 16	4,091 89	589 21	11,933 33	15,086 40	S.	6,768 58	10,922 07	688 40	406 52
19.....	1,538 70	2,703 54	464 81	13,789 11	S.	86,583 33	187 32	84 10	10,135 44	33,748 07	3,498 27	23,426 14
20.....	7,406 99	1,629 08	541 05	10,343 64	21,062 11	98 37	S.	1,633 41	3,563 66	S.	1,081 35	54,369 60
21.....	S.	6,981 88	703 68	794 47	4,510 87	11,297 79	1,998 34	1,682 88	1,882 88	45,359 84	360 54	S.
22.....	1,883 65	37,576 00	7,551 01	33,978 09	W. R. Day.	1,457 73	37,069 21	1,457 11	5,653 47	15,490 35	5,653 47	2,044 30
23.....	3,138 97	19,179 54	S.	2,599 67	1,572 60	11,933 33	7,708 47	1,520 02	9,586 83	9,353 18	25,700 43	293 95
24.....	7,780 55	81,200 58	888 71	4,560 10	S.	19,483 21	2,400 20	2,921 82	26,898 96	18,322 43	S.	23 96
25.....	4,719 51	S.	Christmas.	12,467 52	57,435 02	3,711 29	5,846 61	S.	29,304 72	12,304 84	4,433 86	43,969 63
26.....	711 97	14,498 10	1,605 47	1,012 50	37,459 79	15,097 21	3,474 76	2,169 61	30,284 49	29,649 30	642 51	53,331 01
27.....	6,792 06	6,843 84	2,810 35	S.	2,800 28	2,642 30	S.	9,356 85	89,651 86	S.	154 08	2,868 81
28.....	S.	5,629 69	7,740 35	7,740 35	2,800 28	2,642 30	10,767 97	34 87	9,366 84	5,544 31	13 19	13 19
29.....	15,987 83	Thurs.	3,283 76	1,265 14	1,265 14	17,011 14	8,723 97	2,460 21	S.	288 10	771 43	14,087 74
30.....	110 87	S.	S.	80,297 81	S.	S.	813 66	Dec. Day.	6,063 27	23,040 17	12,367 96	14,266 15
31.....	436 48	S.	S.	13,641 44	196,310 85	196,310 85	S.	470 13	S.	5,458 25	S.	S.
Footings.....	\$86,324 85	\$205,459 69	\$60,729 81	\$205,556 32	\$678,067 71	\$331,369 40	\$257,856 86	\$65,296 61	\$291,232 70	\$475,194 34	\$155,196 75	\$305,713 36

Table No. 9.—Abstract of Daily Disbursements, in gross, from the State Treasury during the Fiscal Year closing Sept. 30, 1884.

DAY OF MONTH.	MONTHS IN CALENDAR YEAR 1884.											
	MONTHS IN 1883.						MONTHS IN CALENDAR YEAR 1884.					
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
1.....	\$2,140 37	\$29,570 43	\$3,290 48	New Year.	\$3,915 86	\$477 06	\$27,261 87	\$15,790 12	S.	\$40,167 07	\$2,573 66	\$3,907 51
2.....	9,084 63	3,949 48	S.	31,904 14	3,831 61	S.	29,691 87	10,056 36	\$1,451 21	5,307 52	3,116 26	8,981 37
3.....	30,290 08	6,069 01	13,653 42	14,167 52	S.	3,147 81	5,847 20	8,988 65	793 74	20,639 20	S.	7,780 44
4.....	14,082 14	S.	231 46	4,093 01	4,967 39	4,581 83	21,823 11	S.	873 39	July 4.	1,463 97	3,718 55
5.....	21,973 71	N. 568 96	48,301 04	315 61	2,180 09	3,675 43	2,610 53	914 51	2,393 93	44 11	11,555 19	1,169 89
6.....	816 01	39,795 52	5,241 48	S.	291 71	1,423 72	S.	951 20	29,047 19	S.	937 30	263 63
7.....	S.	312 40	29,434 05	11,842 71	373 00	2,076 97	319 50	5,182 83	26,686 97	23,906 06	11,481 97	S.
8.....	5,690 24	14,170 01	4,083 27	9,448 17	2,905 29	3,580 19	6,038 47	263 23	S.	23,906 60	5,385 29	292 05
9.....	4,793 64	1,294 07	S.	12,825 17	5,417 79	S.	33 98	21,037 60	174 86	10,433 81	S.	486 23
10.....	177 76	553 71	4,941 08	1,554 28	S.	16,726 78	309 38	109 59	3,223 57	4,398 15	S.	39,260 21
11.....	6 75	S.	8,317 39	30,441 07	47,840 59	191 15	1,342 60	S.	19,939 15	184 91	8,959 04	4,293 41
12.....	85 45	2,154 40	1,400 30	1,016 84	1,890 91	2,443 37	3,073 35	417,225 16	307 34	18 48	6,329 29	445 49
13.....	11,683 89	2,263 63	S.	8,694 34	2,694 25	2,097 22	S.	214,624 22	5,069 67	S.	3,005 10	5,470 14
14.....	6,750 00	6,750 00	2,485 82	S.	2,694 25	1,264 24	314 93	30,107 31	2,034 25	7,928 81	1,265 52	S.
15.....	2,518 43	111 56	903 52	5,073 34	22,268 45	38,347 43	7,233 98	115 07	S.	424 54	1,603 95	14 33
16.....	82 33	3,875 89	S.	1,392 20	324 96	S.	35 66	2,097 00	2 75	28,831 87	28,835 80	349 00
17.....	13,269 89	1,177 07	13,399 88	675 63	S.	1,156 77	2,364 07	18,127 99	2,987 47	2,198 40	S.	305 83
18.....	6,295 22	S.	387 37	437 54	2,711 67	3,360 10	233 96	S.	1,147 93	55 14	1,791 78	290 81
19.....	836 03	61 10	1,463 86	8,612 18	451 19	11,268 72	2,048 59	16,037 96	644 62	190 31	74 00	22,648 23
20.....	170 10	29,597 86	1,080 23	S.	6,000 00	9 53	S.	16,687 07	2,157 81	S.	489 61	4,163 63
21.....	S.	25,994 94	6,110 77	155 84	2,388 22	6,917 39	7,948 73	6,195 00	570 62	24 65	187 43	S.
22.....	20,431 59	93,471 66	11,065 84	400 22	W. D.	3,703 60	79 93	3,459 90	S.	38,745 00	5,700 84	17 70
23.....	350 02	68,624 81	S.	2,227 67	1,190 87	S.	2,033 81	21,650 79	3,417 76	383 03	7,150 66	217 00
24.....	3,350 50	19,086 18	1,894 91	2,969 94	S.	1,717 29	19,283 71	1,849 48	3,271 93	293 92	S.	1,402 72
25.....	464 79	S.	Ohria.	2,857 43	2,914 40	3,228 56	9,612 92	S.	11,791 46	248 65	0 00	32,391 18
26.....	244 42	84,613 99	28,904 72	2,695 47	533 81	22,899 07	143 23	344 77	29,901 97	187 70	1,686 59	19,808 24
27.....	11,000 46	3,573 90	3,573 90	19,799 51	19,799 51	7,654 66	S.	16,341 76	22,308 02	S.	2,981 78	32,407 91
28.....	23,167 76	S.	2,978 44	2,199 66	2,199 66	7,117 17	17,651 34	8,245 11	4,386 49	5,459 67	8,941 09	9,847 98
29.....	17,939 94	Thank.	29,275 71	880 70	880 70	10,029 36	18,984 33	S.	5,231 49	5,231 49	9,877 96	21,577 96
30.....	1,719 36	S.	2,667 46	2,667 46	S.	3,275 86	3,281 66	Dec. Day.	1,674 35	11,441 72	1,706 12	6,786 06
31.....	9,393 47	.....	5,063 53	.....	.....	.....	.....	2,106 99	.....	2,653 96	.....	.....
Footings.....	\$153,091 21	\$601,248 62	\$215,717 11	\$173,879 65	\$139,630 20	\$161,511 36	\$198,653 90	\$693,796 04	\$181,634 73	\$227,185 98	\$137,868 41	\$213,237 52

Table No. 11.—Abstract of Disbursements from October 1, 1893, to close of each Day, inclusive, during Fiscal Year.

DAY OF MONTH.	MONTHS IN 1893.					MONTHS IN CALENDAR YEAR 1894.									
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.			
1.....	\$2,140 37	\$212,661 64	\$777,720 31	New Year.	\$1,167 852 65	\$1,304,144 05	\$1,492,440 24	\$1,670,612 37	S.	\$2,700,430 09	\$2,886,321 66	\$3,031,924 93			
2.....	4,235 02	216,511 12	S.	\$1,092,081 06	1,171,784 26	N.	1,621,132 11	1,683,668 73	480,079 50	2,715,737 61	2,896,437 93	3,040,156 29			
3.....	80,290 60	282,600 13	791,398 73	1,036,220 61	S.	1,307,291 86	1,526,979 81	1,681,637 38	2,430,872 34	2,726,375 81	2,909,903 80	3,040,886 73			
4.....	48,497 23	791,634 19	1,040,350 61	1,311,818 79	1,748,804 42	S.	1,811,818 79	1,948,804 42	2,481,750 03	July 4.	2,889,903 80	3,044,605 28			
5.....	70,470 93	233,169 09	839,935 23	1,040,636 22	1,178,901 74	1,315,499 21	1,551,414 93	1,762,451 89	2,480,036 56	2,726,419 92	2,911,469 08	3,045,775 17			
6.....	71,986 94	293,964 61	845,146 71	S.	1,179,123 45	1,318,912 83	S.	1,683,403 09	2,513,083 75	S.	2,911,396 83	3,046,088 80			
7.....	76,876 18	277,447 02	884,570 76	1,032,378 93	1,179,186 45	1,318,939 90	1,551,724 45	1,688,068 02	2,539,780 73	2,770,116 00	2,923,878 30	3,046,290 85			
8.....	81,669 82	278,731 09	888,639 03	1,063,337 30	1,182,301 74	1,352,510 02	1,557,772 92	1,698,819 25	S.	2,773,211 60	2,929,216 54	3,046,777 08			
9.....	81,669 82	278,731 09	888,639 03	1,063,337 30	1,182,301 74	1,352,510 02	1,557,772 92	1,698,819 25	2,539,905 58	2,783,042 98	2,929,227 91	3,046,777 08			
10.....	81,647 58	279,284 30	893,600 11	1,067,406 65	S.	1,338,246 90	1,558,176 28	1,710,006 44	2,543,179 15	2,786,432 98	S.	3,066,027 29			
11.....	81,854 33	901,917 50	1,097,847 72	1,235,560 12	1,235,560 12	1,338,437 95	1,559,518 33	S.	2,563,118 30	2,786,227 47	2,988,186 85	3,060,330 70			
12.....	81,938 78	903,317 80	1,098,864 66	1,237,451 03	1,237,451 03	1,341,381 32	1,562,597 23	2,127,231 60	2,563,245 96	2,788,245 96	2,944,516 24	3,060,706 19			
13.....	83,623 07	906,920 72	1,104,068 54	1,246,135 87	1,246,135 87	1,343,978 54	S.	2,141,765 92	2,568,478 31	S.	2,946,521 24	3,066,236 33			
14.....	298,452 83	911,406 54	1,098,968 18	1,246,389 62	1,246,389 62	1,345,243 68	1,562,912 16	2,371,803 23	2,570,512 56	2,793,174 78	2,947,778 86	3,066,250 66			
15.....	96,142 09	912,310 06	1,104,031 52	1,271,116 07	1,271,116 07	1,333,590 36	1,570,148 14	2,371,978 30	S.	2,786,599 30	2,949,380 81	3,066,250 66			
16.....	96,224 42	992,440 28	S.	1,105,393 72	1,271,441 03	S.	1,570,183 80	2,373,005 30	2,570,515 31	2,822,431 17	2,988,216 61	3,066,250 66			
17.....	111,483 31	992,507 38	996,169 92	1,106,069 35	S.	1,384,477 13	1,572,648 47	2,392,133 29	2,573,482 78	2,827,624 57	S.	3,066,250 66			
18.....	111,788 53	996,537 29	996,537 29	1,106,496 89	1,274,152 70	1,388,107 23	1,572,761 45	2,392,689 71	2,574,630 70	2,827,689 71	2,990,008 37	3,066,250 66			
19.....	118,194 56	992,618 45	998,000 15	1,115,109 07	1,274,603 82	1,390,385 86	1,574,830 04	2,406,171 25	2,575,275 82	2,827,870 02	2,990,082 37	3,119,778 52			
20.....	118,294 66	992,216 30	998,080 38	S.	1,240,603 82	1,390,405 49	S.	2,408,768 32	2,577,433 13	S.	2,990,071 08	3,123,937 15			
21.....	S.	348,211 24	995,191 15	1,115,294 91	1,293,992 04	1,405,622 88	1,582,778 77	2,414,933 32	2,578,003 75	2,827,894 67	2,990,759 41	S.			
22.....	138,726 25	441,682 80	946,256 90	1,115,865 14	Wash. B. Day.	1,409,326 48	1,582,851 76	2,418,512 22	2,580,421 50	2,827,894 67	2,990,759 41	3,123,937 15			
23.....	138,976 27	510,317 21	N.	1,118,102 81	1,294,188 81	1,409,326 48	1,582,851 76	2,418,512 22	2,580,421 50	2,827,894 67	2,990,759 41	3,123,937 15			
24.....	142,326 77	539,403 39	946,151 90	1,119,005 75	1,411,043 77	1,605,246 28	1,803,383 81	2,442,182 49	2,583,693 43	2,827,894 67	2,990,759 41	3,123,937 15			
25.....	142,791 56	S.	Christ.	1,121,383 13	1,297,103 81	1,414,273 33	1,614,859 30	S.	2,585,494 89	2,827,894 67	2,990,759 41	3,123,937 15			
26.....	143,035 98	614,017 38	977,056 62	1,124,058 65	1,297,837 12	1,437,101 40	1,615,002 43	2,442,497 25	2,588,396 16	2,827,894 67	2,990,759 41	3,123,937 15			
27.....	154,041 44	667,964 53	980,507 57	S.	1,300,436 63	1,444,756 06	1,615,002 43	2,442,497 25	2,588,396 16	2,827,894 67	2,990,759 41	3,123,937 15			
28.....	171,981 38	693,152 31	984,437 44	1,127,037 69	1,302,338 29	1,451,873 23	1,632,654 27	2,447,084 13	2,588,396 16	2,827,894 67	2,990,759 41	3,123,937 15			
29.....	173,697 74	774,439 83	S.	1,156,315 80	1,303,668 69	1,461,902 49	1,645,933 61	2,476,512 40	S.	2,827,894 67	2,990,759 41	3,123,937 15			
30.....	183,081 21	774,439 83	S.	1,158,983 26	1,303,668 69	1,461,902 49	1,645,933 61	2,476,512 40	2,660,263 03	2,827,894 67	2,990,759 41	3,123,937 15			
31.....	183,081 21	774,439 83	S.	1,164,036 79	1,303,668 69	1,461,902 49	1,645,933 61	2,476,512 40	2,660,263 03	2,827,894 67	2,990,759 41	3,123,937 15			

Table No. 12.—Balance in State Treasury at the close of, and Increase or Decrease for, each

DAY OF MONTH.	BALANCE, SEPT. 30, 1863. \$1,074,267.30	1863.			1864.	
		October.	November.	December.	January.	February.
1st	Increase or Decrease	+ \$2,064 33	— \$20,065 12	— \$1,687 91	Holiday.	+ \$111,090 60
	Balance	a b 1,076,331 53	b 957,435 72	b 586,924 00		576,091 68
2d	Increase or Decrease	— 1,881 46	— 1,285 05	Sunday.	— \$26,638 41	+ 588 20
	Balance	b 1,074,450 07	b 956,150 67		b 406,986 20	576,479 88
3d	Increase or Decrease	— 10,307 80	— 4,540 84	+ 5,092 03	— 8,380 24	Sunday.
	Balance	b 1,064,142 27	b 951,609 83	b 592,016 03	b 398,606 96	
4th	Increase or Decrease	— 13,839 61	Sunday.	+ 3,369 15	— 3,442 03	+ 2,935 74
	Balance	b 1,050,302 66		b 595,385 18	b 395,163 93	579,415 62
5th	Increase or Decrease	— 19,421 65	+ 2,466 17	— 46,720 48	+ 14,421 94	+ 7,310 19
	Balance	b 1,030,881 01	b 954,076 00	b 548,664 70	b 409,585 87	586,725 81
6th	Increase or Decrease	— 180 40	— 5,334 69	— 3,533 13	Sunday.	+ 181,785 23
	Balance	b 1,030,700 54	b 948,741 31	b 545,131 57		768,511 04
7th	Increase or Decrease	Sunday.	+ 706 05	— 37,013 42	— 11,782 60	+ 40,362 38
	Balance		b 949,449 36	b 508,118 15	b 397,803 27	808,873 43
8th	Increase or Decrease	— 4,894 61	— 10,956 19	+ 1,021 78	+ 3,424 24	+ 38,960 23
	Balance	b 1,025,805 93	b 938,493 17	b 507,096 87	b 401,227 51	847,823 65
9th	Increase or Decrease	+ 488 81	— 427 76	Sunday.	— 7,903 15	+ 4,256 66
	Balance	b 1,026,294 74	b 938,065 41		b 393,424 36	843,564 99
10th	Increase or Decrease	+ 476 79	+ 9,999 97	— 3,907 37	+ 1,863 95	Sunday.
	Balance	b 1,026,771 43	b 948,065 38	b 508,189 00	b 395,288 31	916 66
11th	Increase or Decrease	+ 636 89	Sunday.	— 7,976 67	— 30,304 16	+ 842,648 35
	Balance	b 1,027,408 32		b 496,212 33	b 365,064 15	828,564 90
12th	Increase or Decrease	— 71 69	— 508 81	— 108 68	+ 179 33	+ 871,253 23
	Balance	b 1,027,336 72	b 947,556 57	b 495,042 76	b 365,263 48	
13th	Increase or Decrease	— 11,125 45	+ 1,237 86	— 2,398 08	Sunday.	+ 6,717 51
	Balance	b 1,016,211 27	b 948,794 43	b 492,644 67		877,960 74
14th	Increase or Decrease	Sunday.	+ 716 35	— 2,393 67	+ 2,697 08	+ 10,240 00
	Balance		b 949,510 78	b 490,251 00	b 367,960 56	888,190 74
15th	Increase or Decrease	— 988 87	+ 645 38	— 648 65	+ 4,749 62	+ 6,025 15
	Balance	b 1,015,222 40	b 950,156 16	b 489,802 35	b 363,210 94	892,165 59
16th	Increase or Decrease	+ 1,569 59	— 1,422 22	Sunday.	— 189 76	+ 19,493 44
	Balance	b 1,016,792 99	b 948,733 94		b 363,022 18	894,659 03
17th	Increase or Decrease	— 12,005 28	+ 1,734 08	— 13,853 54	+ 7,391 40	Sunday.
	Balance	b 1,004,787 71	b 950,468 02	b 475,748 81	b 370,413 58	892,476 57
18th	Increase or Decrease	— 4,751 37	Sunday.	— 30 79	+ 3,566 35	+ 2,192 46
	Balance	b 999,024 34		b 475,779 60	b 374,012 93	892,476 57
19th	Increase or Decrease	+ 1,303 67	+ 2,642 44	— 997 96	+ 1,731 46	+ 13,337 99
	Balance	b 1,000,328 01	b 953,110 46	b 474,781 63	b 375,744 39	905,814 56
20th	Increase or Decrease	+ 7,235 89	— 27,968 77	— 539 18	Sunday.	+ 15,092 11
	Balance	b 1,007,463 90	b 925,141 69	b 474,242 47		920,876 67
21st	Increase or Decrease	Sunday.	— 19,038 68	— 5,407 69	+ 638 63	+ 1,122 65
	Balance		b 906,108 63	b 468,835 38	b 376,363 02	922,999 32
22d	Increase or Decrease	— 18,568 94	— 56,095 68	— 3,514 83	+ 37,675 86	Washington's
	Balance	b 987,539 69	b 850,012 97	b 465,320 55	b 414,038 88	Birthday.
23d	Increase or Decrease	+ 3,188 95	— 56,454 77	Sunday.	+ 181 00	+ 375 73
	Balance	b 990,728 64	b 793,558 20		b 414,219 88	923,375 05
24th	Increase or Decrease	— 2,569 95	+ 12,123 40	— 1,006 20	+ 8,657 16	Sunday.
	Balance	b 988,158 69	b 805,681 60	b 464,314 35	b 417,877 04	
25th	Increase or Decrease	+ 4,254 72	Sunday.	Holiday.	+ 10,110 09	+ 54,520 62
	Balance	b 992,413 41			b 427,987 13	977,896 67
26th	Increase or Decrease	+ 467 45	— 70,117 89	— 27,299 25	— 1,682 97	+ 36,926 98
	Balance	b 992,880 86	b 735,563 71	b 437,015 10	b 426,304 16	1,014,821 65
27th	Increase or Decrease	— 4,213 40	— 47,308 31	— 763 62	Sunday.	— 9,908 63
	Balance	b 988,667 46	b 688,255 40	b 436,251 48		1,004,833 03
28th	Increase or Decrease	Sunday.	— 24,605 09	— 191 15	+ 4,761 91	+ 1,878 67
	Balance		b 663,650 31	b 436,060 33	b 431,066 07	1,002,974 15
29th	Increase or Decrease	— 1,962 11	Thanksgiving.	— 2,435 72	— 2,389 25	+ 464 44
	Balance	b 986,695 35		b 433,624 61	b 428,176 82	1,003,438 59
30th	Increase or Decrease	— 1,605 70	— 75,043 40	Sunday.	+ 28,230 35	—
	Balance	b 985,089 65	b 558,611 91		b 456,407 17	—
31st	Increase or Decrease	— 8,907 99	—	—	+ 8,593 91	—
	Balance	b 976,181 66			b 465,001 08	—
No. times Balance Increased		10	9	3	16	18
" " " Decreased		17	16	21	10	7
" " Maximum changed		0	0	0	0	0
" " Minimum		14	14	21	7	0

+ Increase of Balance.
— Decrease of Balance.

a Maximum since commencement of fiscal year.
b Minimum since commencement of fiscal year.

Day; also, Maximum and Minimum Balances, during Fiscal Year closing September 30, 1884.

1884.							DAY OF MONTH.
March.	April.	May.	June.	July.	August.	September.	
— \$19 15	— \$20,321 34	— \$12,955 75	Sunday.	— \$2,834 41	— \$8,620 31	+ \$2,377 56	1st.
1,004,419 44	1,352,975 29	1,427,543 86	—	786,753 74	1,025,976 20	1,064,232 41	
Sunday.	— 24,443 14	+ 2,467 06	— \$1,193 82	— 2,370 65	+ 6,029 29	— 2,744 45	2d.
+ 79,306 72	1,323,532 15	1,430,010 92	678,806 36	784,383 09	1,032,005 49	1,051,487 96	
α 1,032,736 16	— 4,549 21	+ 1,569 32	+ 2,798 15	— 12,003 09	Sunday.	— 712 62	3d.
—	1,323,982 94	1,431,610 24	681,604 51	772,380 00	—	1,050,775 34	
+ 7,379 90	— 20,800 32	Sunday.	— 567 44	Independence	— 1,289 99	— 2,525 24	4th.
α 1,080,106 06	1,303,682 62	—	681,017 07	Day.	1,030,715 50	1,048,250 10	
— 2,168 56	+ 58,927 65	— 433 02	— 2,142 91	+ 4,740 60	+ 4,135 89	+ 18,923 36	5th.
1,067,937 50	1,362,610 47	1,431,177 22	678,874 16	777,120 60	1,034,851 30	1,067,173 46	
+ 27 69	Sunday.	+ 406 63	— 27,456 84	Sunday.	+ 6,537 88	+ 492 84	6th.
1,067,965 18	—	1,431,583 85	651,417 32	—	1,041,389 18	1,067,686 30	
+ 10,537 45	+ 2,365 65	— 4,638 73	— 26,203 50	+ 71,578 19	— 8,710 53	Sunday.	7th.
α 1,098,502 63	1,374,976 12	1,426,945 12	625,213 82	848,698 79	1,032,678 65	—	
+ 3,253 02	+ 16,150 93	+ 2,161 64	Sunday.	+ 3,929 48	— 3,928 41	+ 213 30	8th.
α 1,101,766 53	1,381,127 06	1,429,106 76	—	852,628 27	1,028,750 24	1,067,879 60	
Sunday.	+ 20,239 69	— 17,593 44	+ 1,063 08	— 3,919 06	+ 2,898 90	— 453 99	9th.
—	α 1,401,966 74	1,411,513 32	626,296 90	848,709 21	1,031,649 14	1,067,425 61	
— 15,692 88	+ 6,900 54	+ 5,891 08	— 2,527 38	+ 3,005 64	Sunday.	— 39,199 62	10th.
1,085,063 67	α 1,408,167 28	1,417,404 40	623,769 52	851,714 85	—	1,028,225 99	
+ 11,153 03	+ 6,456 21	Sunday.	— 9,659 20	— 13,136 86	— 5,199 50	— 4,075 47	11th.
1,097,216 70	α 1,414,623 49	—	614,110 82	864,851 71	1,026,449 64	1,024,150 52	
+ 544 53	+ 7,917 87	— 416,122 36	+ 699 56	+ 109 36	+ 36,924 61	+ 1,592 69	12th.
1,096,672 17	α 1,422,541 36	1,001,252 14	614,809 88	865,021 07	1,063,374 25	1,025,743 21	
+ 138 40	Sunday.	— 214,492 69	— 815 24	Sunday.	— 1,229 26	— 5,468 05	13th.
1,096,810 57	+ 16,588 51	786,789 45	613,964 64	—	1,062,144 99	1,020,275 11	
+ 6,557 66	+ 1,439,129 87	— 28,816 38	+ 4,070 15	+ 31,567 98	— 824 76	—	
α 1,103,368 23	— 6,013 70	757,973 07	618,064 79	896,589 05	1,061,320 23	+ 68,010 98	14th.
— 35,031 26	1,433,116 17	759,073 44	Sunday.	+ 896,625 82	+ 2,286 32	— 1,088,286 14	15th.
1,068,336 97	+ 653 30	— 1,891 38	+ 5,318 78	— 17,574 21	— 29,913 40	+ 292 06	16th.
Sunday.	1,433,769 47	757,182 06	623,383 57	879,051 61	1,033,793 15	1,068,578 20	
+ 14,455 55	— 2,716 19	— 17,480 08	+ 6,312 99	— 836 97	Sunday.	+ 34 52	17th.
1,082,792 62	1,436,465 66	739,692 98	629,696 46	879,888 58	—	1,068,613 12	
+ 8,623 23	— 14,833 42	Sunday.	+ 5,620 67	+ 10,156 93	— 1,603 36	+ 185 71	18th.
1,091,415 75	α 1,451,319 08	—	635,317 13	890,045 61	1,032,689 79	1,068,798 83	
+ 75,296 60	— 1,961 27	— 15,603 86	+ 9,490 82	+ 33,567 76	+ 3,352 27	+ 2,776 92	19th.
α 1,106,712 35	1,449,457 81	724,089 12	644,807 95	923,613 27	1,036,042 06	1,091,575 76	
+ 88 84	Sunday.	+ 1,061 34	+ 1,395 87	Sunday.	— 541 74	+ 30,045 97	20th.
α 1,186,801 19	— 6,750 39	725,140 46	646,203 82	—	1,036,583 80	1,121,621 72	
+ 5,090 40	— 1,442,707 42	— 1,573 52	+ 11,312 21	+ 45,334 19	— 73 11	Sunday.	21st.
α 1,171,981 59	—	723,566 94	657,516 03	968,947 46	1,036,656 91	—	
— 2,245 67	+ 37,536 22	— 2,101 79	Sunday.	— 23,275 65	— 47 37	+ 2,628 60	22d.
1,169,635 72	α 1,490,243 64	721,465 15	—	945,671 81	1,036,609 54	1,123,648 32	
Sunday.	— 1,302 34	— 20,400 77	+ 24,539 08	+ 8,990 15	+ 18,249 77	+ 45 65	23d.
+ 17,765 92	1,478,941 30	701,064 39	692,055 11	854,681 96	1,054,859 31	1,123,694 27	
α 1,187,401 64	— 16,933 51	+ 937 84	23,596 83	— 18,199 19	Sunday.	+ 1,379 47	24th.
—	1,461,937 79	702,002 22	706,651 14	972,861 15	—	1,122,314 80	
+ 482 73	— 3,764 41	Sunday.	+ 13,149 26	+ 12,055 99	+ 4,433 89	+ 16,571 85	25th.
α 1,187,884 37	1,458,193 38	—	718,800 70	984,917 14	1,059,293 20	1,138,886 15	
+ 7,181 86	+ 3,331 55	+ 1,824 84	— 2,616 78	+ 29,454 60	— 1,014 08	+ 33,542 67	26th.
1,180,752 51	1,461,524 93	708,827 06	716,183 92	1,014,371 74	1,058,279 12	1,172,428 82	
— 5,012 38	Sunday.	— 7,002 91	+ 66,845 96	Sunday.	— 2,807 72	— 30,019 10	27th.
1,175,740 15	—	696,824 15	783,029 88	—	1,055,471 40	1,142,409 72	
— 4,460 39	— 6,893 87	— 8,210 14	+ 2,199 35	+ 5,084 84	— 6,831 90	Sunday.	28th.
1,171,279 76	1,454,631 06	688,614 01	785,229 23	1,019,456 38	1,048,639 50	—	
+ 6,961 88	+ 4,189 45	— 6,977 06	Sunday.	— 4,842 90	— 7,466 49	+ 7,490 12	29th.
1,178,261 64	1,450,467 61	681,635 95	—	1,014,613 48	1,041,173 01	1,134,919 60	
Sunday.	—	Decoration	+ 4,868 92	+ 17,198 44	+ 10,681 84	+ 7,411 09	30th.
+ 196,034 99	1,441,499 61	Day.	789,588 15	1,031,811 92	1,051,854 85	1,142,330 69	
α 1,373,296 63	—	— 1,636 77	—	+ 2,784 59	Sunday.	—	31st.
—	—	680,000 18	—	1,034,596 51	—	—	
17	13	9	16	19	12	16	188
9	13	17	9	7	14	10	150
11	8	0	0	0	0	0	19
0	0	0	0	0	0	0	56

Maximum Balance during fiscal year, April 22, 1884.

\$1,480,243 64

Minimum Balance during fiscal year, January 10, 1884.

363,022 18

Table No. 13.—General Fund.

1884.			Dr.	Cr.
Sept. 30.	To Salaries of State Officers (Table No. 23).....		\$22,320 87	
	Expenses of Judicial Department (Table No. 29).....		108,780 27	
	Sundry Appropriations (Table No. 38).....		753,093 36	
	Institution for the Deaf and Dumb—Paid for Counties.....		2,652 16	
	School for the Blind—Paid for Counties.....		526 25	
	State House of Correction—Current Expenses.....		82,000 00	
	State Prison—Current Expenses.....		78,655 55	
	Members of Boards of State Institutions (Table No. 39).....		7,749 34	
	Conveying Convicts to State Prison (Table No. 40).....		4,805 93	
	" " " " House of Correct'n (Table No. 40).....		26,682 13	
	Apprehension of Escaped Convicts—State Prison.....	\$1,086 96		
	—State House.....	826 35		
	of Correction.....		1,913 30	
	Transportation of Children to State Public School (Table No. 40).....		1,972 41	
	Return of Children from State Public School.....		166 25	
	Agent of State Public School.....		302 63	
	Care of Juvenile Offenders (Table No. 40).....		3,451 11	
	Support of Female Convicts.....		142 41	
	Support of Insane { Eastern Asylum.....	\$79,412 05		
	{ Michigan Asylum.....	114,949 35		
	Coroners' Fees (Table No. 40).....		1,627 52	
	Wolf Bounty.....		72 00	
	Sugar Bounty.....		42 00	
	State Board of Education.....		368 99	
	{ Secretary of State's Office.....	\$26,549 14		
	{ State Land Office.....	5,000 00		
	Extra Clerks, { State Treasury.....	526 00		
	(Table No. 30.) { Supt of Pub. Instruction's Office.....	2,511 15		
	{ State Board of Health.....	6,880 27		
	{ Insurance Bureau.....	481 50		
	Awards of Boards of State Auditors (Table No. 43).....		41,628 06	
	Costs of Suits (Table No. 39).....		137,921 72	
	Howell Compilation.....		4,191 51	
	Paid Sundry Counties on Old Tax Law Account (Table No. 67).....	\$338,636 41		
	Refunded—Proceeds of Sales.....	22 70		
	" Delinquent Taxes.....	1,256 96		
	" " Tax Interest.....	1,213 54		
	" Collectors' Fees.....	7 37		
	" Office Charges.....	3 39		
	" Redemptions, Individual.....	3,677 11		
	" " State.....	5,586 50		
	" State Bids.....	812 03		
	" " Bid Interest.....	447 99		
	" " Tax Lands.....	4,121 92		
	" " Land Interest.....	668 01		
	Expenses { Paid for Adver- of Sales. { tising Lands { (Table No. 44) \$17,163 90			
	{ Entry Fee.....	5 00		
	{ Decree Fee.....	7 00		
	{ Refunded.....	258 05		
		17,433 95	\$373,887 88	
	Sundry Counties, New Tax Law Account (Table No. 68): (To Counties, \$270,885 93; Local Taxes, etc., refunded, \$2,491.83).....	\$273,380 76		
	Delinquent State Tax of 1882 and subsequent years (Table No. 65).....	167 69		
	Expense of Collecting Delinquent State Tax of 1882 and subsequent years (Table No. 66).....	50,138 15	\$23,686 60	697,574 48
	Asylum Lands—Advertising.....			12 10
	Detroit & Milwaukee R. R. Lands: (Advertising, \$54.25, Refunded, \$950.00).....			1,004 25
	State Building Lands—Advertising.....			2 04
	Salt Spring Lands—Advertising.....			6 24
	Dewey Asset Lands—Advertising.....			2 10
	Tax Histories, etc., Auditor General's Office—Refunded.....			5 45
	By Commissioners of Deeds.....			\$66 00
	Notaries Public.....			536 00
	Peddlers' Licenses.....			839 20
	Settlers' License Fee.....			106 00
	Town Plats.....			247 00

* \$59,655.00 paid from earnings of State Prison—see page 19.

Table No. 13.—Continued.

1884.			Dr.	Cr.
Sept. 30.	By Rent.....			\$1,698 62
	Liquor Tax—Act 226, 1875.....			1,100 00
	State Board of Education.....			25 00
	State Oil Inspector's Fees.....			2,359 62
	Co-operative Corporation License.....			500 00
	Penalties.....			250 00
	Interest on Surplus Revenue, etc., (Table No. 52).....			48,167 67
	Conscience Money.....			2 00
	Asylum Lands: (Principal, \$800.00; Interest, \$662.81).....			1,462 81
	Detroit & Milwaukee R. R. Lands—(Principal).....			11,696 65
	State Building Lands: (Principal, \$507.00; Interest, \$696.42).....			1,173 42
	Salt Spring Lands: (Principal, \$756.68; Interest, \$435.71).....			1,191 29
	Internal Improvement Account—(U. S. 5 per cent).....			26,115 40
	Dewey Asset Lands: (Principal, \$156.52; Interest, \$158.28).....			314 80
	Am't from Sundry Counties—Old Tax Law Account (Table No. 67).....	\$189,074 18		
	Proceeds of Sales.....	178,028 16		
	Delinquent Taxes.....	4,246 55		
	" Tax Interest.....	1,182 82		
	Collectors' Fees.....	11 11		
	Office Charges.....	205 35		
	Expense of Sales.....	2 90		
	State Tax Lands.....	118,934 04		
	" Land Interest.....	189 35	\$491,874 46	
	Sundry Counties—New Tax Law Account (Table No. 68).....	\$1,600,143 43		
	Delinquent State Tax of 1882 and subsequent years (Table No. 65).....	11,304 96		
	Expense of Collecting Delinquent State Tax of 1882 and subsequent years (Table No. 66).....	1,028 52	1,612,478 91	
	Michigan Reports.....			2,104,351 37
	Session Laws, Reports, etc.....			1,057 50
	Costs of Suits.....			357 80
	Fees, etc., Secretary of State's Office.....	\$853 10		6 75
	" State Land Office.....	1,537 77		
	" Insurance Bureau.....	27 35		
	Tax Histories, etc., Auditor General's Office.....	3,563 98		5,782 20
	Old Furniture, etc.....			33 06
	State Prison—Earnings.....			59,655 65
	Awards of Board of State Auditors: (Paper sold, \$346.51; over payment returned, \$2.00).....			348 51
	Incidental Expenses of Legislature—Returned.....			4 24
	Coroners' Fees—(Over Payment Returned).....			7 98
	Aid to Sufferers (Fire of 1881)—(Unexpended Appropriation Returned).....			180 25
			\$2,251,833 83	\$2,269,636 94
	To Amount Transferred { To Primary School Fund.....	\$2,709 84		
	(Table No. 3.) Swamp Land Fund.....	87,160 15	96,869 99	
	By Amounts Transferred { From Specific Tax Fund.....	\$49,843 68		
	(Table No. 3.) " Pri'y School Fund.....	70,438 10		
	" University Fund.....	2,421 40		
	" Agr'l College Fund.....	13,809 87		
	" Nor'al School Fund.....	419 36		
	" Swamp Land Fund.....	117,523 28		247,448 69
	By Balance September 30, 1883.....		753,568 42	565,186 61
	To Balance September 30, 1884.....			
			\$3,102,272 24	\$3,102,272 24

Table No. 14.—Specific Tax Fund.

1884.			Dr.	Cr.
Sept. 30.	To Amount refunded—Insurance Specific Tax	\$300 00		
	Railroad Specific Tax	100 00	\$400 00	
	Amount transferred under Sec. 1, Art. 14, State Constitution (Table No. 3) ..	To Primary School Int. Fund. \$673,437 58 University Interest Fund. 34,618 66 Agr'l College Int. Fund. 18,739 02 Normal School Int. Fund. 3,661 51 Two-Million-L'n Sink'g F'd 10,313 36 War Fund 18,585 00 General Fund 42,843 68	802,198 81	
	From Railroad Specific Tax			\$617,629 03
	Mining Specific Tax			43,306 32
	Insurance Specific Tax			126,432 70
	Freight, Sleeping, and Palace Car Spe. Tax			1,573 84
	Express Specific Tax			2,356 35
	Telegraph Specific Tax			10,144 99
	Plank Road Specific Tax			723 81
	River Improvement Specific Tax			431 77
	By Cash received (Table No. 45.)		\$802,598 81	\$802,598 81

Table No. 15.—Normal School Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3)	\$419 36	
	By Receipts during Fiscal Year		\$419 36

Table No. 16.—Normal School Interest Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount paid on requisitions of State Board of Education	\$4,277 51	
	" " " " for advertising forfeited lands	3 00	
	By Receipts during Fiscal Year		\$626 69
	Amount transferred from Specific Tax Fund (Table No. 3)		3,661 51
	By Balance September 30, 1883	\$4,280 51	\$4,288 20
	To Balance September 30, 1884	993 67	985 98
		\$5,274 18	\$5,274 18

Table No. 17.—Agricultural College Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3)	\$13,802 87	
	By Receipts during Fiscal Year		\$13,802 87

Table No. 18.—Agricultural College Interest Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount paid Agricultural College	\$27,402 94	
	" " " " for advertising forfeited lands	218 35	
	" " " " appraisals	3 00	
	By Receipts during fiscal year, amount collected from trespasses on land		\$51 16
	Receipts during fiscal year, interest on balances due from purchasers		9,340 89
	Amount transferred from Specific Tax Fund (Table No. 3)		18,739 02
	By Balance September 30, 1883	\$27,624 29	\$28,131 07
	To Balance September 30, 1884	5,117 25	4,610 47
		\$32,741 54	\$32,741 54

Table No. 19.—University Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$2,421 40	
	By Receipts during Fiscal Year.....		\$2,421 40

Table No. 20.—University Interest Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount paid University of Michigan.....	\$38,410 43	
	" " for advertising forfeited lands.....	1 40	
	By Receipts during Fiscal Year.....		\$3,793 17
	Amount transferred from Specific Tax Fund (Table No. 3).....		34,618 66
		\$38,411 83	\$38,411 83

Table No. 21.—Primary School Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount transferred to General Fund (Table No. 3).....	\$70,438 10	
	By Receipts during Fiscal Year.....		\$60,728 26
	Amount transferred from General Fund (Table No. 3).....		9,709 84
		\$70,438 10	\$70,438 00

Table No. 22.—Primary School Interest Fund.

1884.		Dr.	Cr.
Sept. 30.	To Amount paid Counties, apportioned by Superintendent of Public Instruction (Table No. 39).....	\$730,943 08	
	Amount paid for advertising forfeited lands.....	196 94	
	" " appraisals.....	11 00	
	" refunded, J. R. No. 22, 1883.....	240 00	
	By Receipts during Fiscal Year—Amount collected from trespassers on land.....		\$1,274 09
	—Interest on balances due from purchasers.....		23,521 46
	From Specific Tax Fund—Int. on P. S. Fund.....		\$17,010 89
	Am't transferred (Table No. 3) { Specific Tax Fund—Int. on P. S. 5 per cent Fund.....		17,761 01
	Specific Tax Fund—Surplus—Sec. 1, Art. 14, State Constitution.....		438,665 68
		\$731,391 02	\$698,233 13
	By Balance, September 29, 1883.....		396,403 31
	To Balance, September 30, 1884.....	363,245 42	
		\$1,094,636 44	\$1,094,636 44

Table No. 23.—Swamp Land Fund.

1884.			Dr.	Cr.
Sept. 30,	To Amounts expended on Roads and State Ditches—Warrants— Sec. 6, Act 76, 1867:			
	Albia.....	\$3,472 80		
	Alpena and Montmorency.....	8,773 00		
	Alpena and Posen.....	770 25		
	Black River State Improvement.....	16 70		
	Boyne City and Springvale.....	3,976 22		
	Cheboygan and Cross Village.....	5,989 87		
	Cross Village and Little Traverse.....	109 00		
	Daye' River and Bay De Noc.....	22,301 00		
	Duncan City and Alpena.....	6,400 00		
	Indian River.....	9 80		
	Jordan Valley.....	16 80		
	Manistee, Portage and Bear Lake.....	687 44		
	Mason County.....	3,533 56		
	Mud Creek Improvement.....	7 00		
	Oceana and Manistee.....	21 00		
	Ogemaw and Oscoda.....	2,547 86		
	Petoskey and Gaylord.....	4,300 00		
	Shawasssee River State Improvement.....	1,689 46		
	State Ditches:			
	Bangor and Monitor.....	\$10 50		
	Bridgehampton and Custer.....	33 25		
	Florence.....	1,800 00		
	Gilford.....	2,098 20		
	Lee Township.....	1,343 55		
	Long Lake.....	1,000 00		
	Maple River.....	1,450 30		
	Rush.....	1,329 00		
	Wilber.....	3,952 50	12,717 30	
	Torch Lake and Alpena.....	7,034 44	\$84,215 20	
	Salaries of Commissioner and Clerk (Table No. 23).....	\$1,975 55		
	Expenses of Commissioner.....	271 83		
	Amount paid for advertising forfeited lands.....	352 03		
	“ “ “ Appraisals.....	2 00		
	“ “ “ Examining roads.....	112 45		
	“ refunded { Trespass money.....	\$250 00		
	“ “ { Other.....	99	250 99	2,944 95
	By Amount received from sale of State Swamp Land:			
	Warrants—Sec. 6, Act. 76, 1867.....	\$84,215 20		
	Cash. { Principal.....	\$29,636 65		
	“ { Interest.....	1,608 23	31,244 88	\$115,460 08
	Amount collected from trespassers on land.....			2,063 20
	Amount transferred { To General Fund.....	\$87,160 15		\$117,523 28
	(Table No. 3.) { From General Fund.....	117,523 28		87,160 15
			\$204,683 43	\$204,683 43

Table No. 24.—Two-Million-Loan Sinking Fund.

1884.		Dr.	Cr.
Sept. 30.	To Purchased War-Bounty-Loan Bonds, due May 1, 1890.....	\$63,000 00	
	Premium on War-Bounty-Loan Bonds, purchased.....	10,313 36	
	By Amount transferred from Specific Tax Fund (Table No. 3).....		\$10,313 36
	Balance, September 30, 1884.....		63,000 00
		\$73,313 36	\$73,313 36

Table No. 25.—*St. Mary's Falls Ship Canal Fund.*

1884.		Dr.	Cr.
Sept. 30.	By Balance, September 30, 1883..... No change during year.		\$68,927 12

Table No. 26.—*War Fund.*

1884.		Dr.	Cr.
Sept. 30.	To Paid interest on War Bounty Bonds..... By Amount transferred from Specific Tax Fund (Table No. 3)..... Balance, September 30, 1883..... To Balance, September 30, 1884.....	\$21,848 16 8,570 23	\$18,585 00 11,833 39
		\$30,418 39	\$30,418 39

Table No. 27.—*Sundry Deposits Account.*

1884.		Dr.	Cr.
Sept. 30.	To Disbursements during Fiscal Year (Table No. 2 B)..... By Receipts during Fiscal Year (Table No. 2 B)..... Balance, September 30, 1883..... To Balance, September 30, 1884.....	\$2,291 78 4,908 58	\$880 04 6,320 32
		\$7,200 36	\$7,200 36

Table No. 28.—*Salaries paid to Officers and Employees (exclusive of Extra Clerks) of the several State Departments.*

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.	AMOUNT PAID			
		Each Person.	Each Officer.	Each De- partment.	From each Fund.
GENERAL FUND.					
EXECUTIVE OFFICE:					
\$1,000 00	Governor—Josiah W. Begole, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
1,600 00	Governor's Private Secretary—Wm. Stevenson, From Oct. 1, 1883, to Aug. 31, 1884.....	\$1,466 64	1,466 64	\$2,466 64	
800 00	Clerk to Governor—No clerk employed during last fiscal year.				
SECRETARY OF STATE'S OFFICE:					
800 00	Secretary of State—H. A. Conant, From Oct. 1, 1883, to Sept. 30, 1884.....	\$800 00	\$800 00		
1,800 00	Deputy Secretary of State—D. H. McComas, From Oct. 1, 1883, to Sept. 30, 1884.....	1,800 00	1,800 00		
1,200 00	Chief Clerk—Geo. W. Freeman, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00	3,800 00	
STATE TREASURY:					
1,000 00	State Treasurer—E. H. Butler, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
1,800 00	Deputy State Treasurer—Wm. Stagg, From Oct. 1, 1883, to Sept. 30, 1884.....	1,800 00	1,800 00		
1,200 00	Cashier—E. F. Swan, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	Book-keeper—Chas. F. Moore, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	Chief Clerk—Chas. A. Towne, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00	6,400 00	

Table No. 28.—Continued.

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.	AMOUNT PAID			
		Each Person.	Each Officer.	Each De- partment.	From each Fund.
	AUDITOR GENERAL'S OFFICE:				
\$2,000 00	<i>Auditor General</i> —W. C. Stevens, From Oct. 1, 1883, to Sept. 30, 1884.....	\$2,000 00	\$2,000 00		
1,800 00	<i>Deputy Auditor General</i> —H. R. Pratt, From Oct. 1, 1883, to Sept. 30, 1884.....	1,800 00	1,800 00		
1,200 00	<i>Book-keeper</i> —Henry Humphrey, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	<i>Chief Clerk</i> —Geo. H. Saxton, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,100 00	<i>Assistant Book-keeper</i> —A. C. Nichols, From Oct. 1, 1883, to Sept. 30, 1884.....	1,100 00	1,100 00		
1,100 00	<i>Private Secretary</i> —Wm. W. Cook, From Oct. 1, 1883, to Sept. 30, 1884.....	1,100 00	1,100 00	\$8,400 00	
	STATE LAND OFFICE:				
800 00	<i>Commissioner</i> —Minor S. Newell, From Oct. 1, 1883, to Sept. 30, 1884.....	\$800 00	\$800 00		
1,800 00	<i>Deputy Commissioner</i> —Henry S. Sleeper, From Oct. 1, 1883, to Sept. 30, 1884.....	1,800 00	1,800 00		
1,200 00	<i>Book-keeper</i> —William Ennis, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	<i>Draughtsman</i> —J. A. Bowen, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00		
1,200 00	<i>Chief Clerk</i> —L. H. Briggs, From Oct. 1, 1883, to Sept. 30, 1884.....	1,200 00	1,200 00	6,200 00	
	SUPT. OF PUBLIC INSTRUCTION'S OFFICE:				
1,000 00	<i>Superintendent</i> —H. R. Gass, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
1,800 00	<i>Deputy Superintendent</i> —David Parsons, From Oct. 1, 1883, to Sept. 30, 1883.....	1,800 00	1,800 00	28,000 00	
	ATTORNEY GENERAL'S OFFICE:				
800 00	<i>Attorney General</i> —J. J. Van Riper, From Oct. 1, 1883, to Sept. 30, 1884.....	\$800 00	\$800 00		
1,500 00	<i>Clerks to Attorney General</i> —Mary A. Miles, From Oct. 1, 1883, to Sept. 30, 1884.....	780 00			
	—Lou Worthington, From Oct. 1, 1883, to Feb. 28, 1884.....	\$300 00			
	From Sept. 1, 1884, to Sept. 30, '84.....	60 00			
	—C. M. Van Riper, From March 1, 1884, to August 31, 1884.....	360 00	1,500 00	2,300 00	
	STATE LIBRARY:				
1,000 00	<i>State Librarian</i> —Harriet A. Tenney, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
700 00	<i>Assistant State Librarian</i> —Elizabeth L. Parker, From Oct. 1, 1883, to Sept. 30, 1884.....	700 00	700 00	1,700 00	
	INSURANCE COMMISSIONER'S OFFICE:				
2,000 00	<i>Commissioner</i> —Eugene Pringle, From Oct. 1, 1883, to Sept. 30, 1884.....	\$2,000 00	\$2,000 00		
1,200 00	<i>Deputy Commissioner</i> —Henry A. Lawrence, From Oct. 1, 1883, to Dec. 31, 1883.....	300 00			
	—H. D. Pugh, From Jan. 1, 1884, to Sept. 30, 1884.....	900 00	1,200 00		
1,000 00	<i>Clerk to Commissioner</i> —H. D. Pugh, From Oct. 1, 1883, to Dec. 31, 1883.....	250 00			
	—H. E. Jeffres, ¹ From Jan. 1, 1884, to Sept. 30, 1884.....	745 85	985 85	4,195 85	
	RAILROAD COMMISSIONER'S OFFICE:				
2,500 00	<i>Commissioner</i> —Wm. P. Innes, From Sept. 1, 1883, to Sept. 30, 1884.....	\$2,708 36	\$27,08 36		
1,500 00	<i>Deputy Commissioner</i> —W. C. Ransom, From Oct. 1, 1883, to Sept. 30, 1884.....	1,500 00	1,500 00	4,208 36	
	SECRETARY OF STATE BOARD OF AGRICULTURE:				
1,000 00	<i>Secretary</i> —Robert G. Baird, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00	1,000 00	

¹ Paid in February \$79.18 for nineteen-twentieths of month.

Table No. 28.—Continued.

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.	AMOUNT PAID			
		Each Person.	Each Officer.	Each De- partment.	From each Fund.
	MILITARY OFFICERS:				
\$1,000 00	<i>Adjutant General</i> —John Robertson, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,000 00	\$1,000 00		
1,000 00	<i>Quartermaster General</i> —Wm. Shakespeare, From Sept. 1, 1883, to Sept. 30, 1884.....	1,083 35	1,083 35		
1,000 00	<i>Inspector General</i> —Frederick S. Hutchinson, From Oct. 1, 1883, to Sept. 30, 1884.....	1,000 00	1,300 00	\$3,083 35	
	COMMISSIONER OF IMMIGRATION:				
2,000 00	<i>Commissioner</i> —Henry A. Walker, From Oct. 1, 1883, to Jan. 31, 1884.....	\$666 67	\$666 67		
1,500 00	<i>Assistant Commissioner</i> —Henry W. Fairbank, From Oct. 1, 1883, to Sept. 30, 1884.....	1,500 00	1,500 00	2,166 67	
	COMMISSIONER OF LABOR:				
2,000 00	<i>Commissioner</i> —John W. McGrath, From Oct. 1, 1883, to Sept. 30, 1884.....	\$2,000 00	\$2,000 00		
1,500 00	<i>Deputy Commissioner</i> —John Devlin, From Oct. 1, 1883, to Sept. 30, 1884.....	1,500 00	1,500 00	3,500 00	
\$54,300 00	Total for Fund—(Table No. 13).....				\$52,220 87
	SWAMP LAND FUND.				
	STATE SWAMP LAND COMMISSIONER'S OFFICE:				
\$1,200 00	<i>Commissioner</i> —Wm. D. Fuller, From Oct. 1, 1883, to Sept. 30, 1884.....	\$1,200 00	\$1,200 00		
1,000 00	<i>Clerk to Commissioner</i> —Frank Towns ¹ , From Oct. 1, 1883, to Sept. 30, 1884.....	775 55	775 55	\$1,975 55	
\$2,200 00	Total for Fund—(Table No. 23).....				1,975 55

RECAPITULATION.

	General Fund.	Swamp Land Fund.	Total.
Salaries per annum at present rates.....	\$54,300 00	\$2,300 00	\$56,400 00
Amount undrawn Sept 30, 1883.....	891 71		891 71
Amount subject to draft during fiscal year.....	\$55,091 71	\$2,300 00	\$57,391 71
Deduct amount not earned on account of vacancies.....	1,937 48	224 43	2,161 93
Amount drawn during fiscal year.....	\$53,154 23	\$1,975 55	\$55,129 78
	52,220 87	1,975 55	54,196 42
Amount undrawn Sept. 30, 1884.....	\$933 36		\$933 36

¹ Employed whole months and parts of months at different times during the year at the rate of \$1,000.00 per annum.

Table No. 29.—Payments on Account of Judicial Department.

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.		
	SUPREME COURT:		
\$4,000 00	Chief Justice—B. F. Graves, From July 1, 1883, to Dec. 31, 1883.....	\$2,000 00	
	T. M. Cooley, From Jan. 1, 1884, to Aug. 31, 1884.....	2,666 64	
	Associate Justice—T. M. Cooley, From Sept. 1, 1883, to Dec. 31, 1883.....		\$4,666 64
4,000 00	—J. V. Campbell, From Oct. 1, 1883, to Sept. 30, 1884.....		1,333 36
4,000 00	—Thomas R. Sherwood, From Sept. 1, 1883, to Aug. 1, 1884.....		4,000 00
4,000 00	—J. W. Champlin, From Jan. 1, 1884, to June 30, 1884.....		3,999 98
1,500 00	Reporter Supreme Court—H. A. Chaney, From Sept. 1, 1883, to Aug. 31, 1884.....		2,000 00
			1,500 00
			\$17,499 98
	CIRCUIT COURTS:		
2,500 00	Judge of 1st Circuit—Andrew Howell, From Oct. 1, 1883, to Aug. 31, 1884.....		\$2,291 64
2,500 00	Judge of 2nd Circuit—A. J. Smith From Sept. 1, 1883, to Sept. 30, 1884.....		2,708 36
2,500 00	Judge of 3rd Circuit—F. H. Chambers, From Oct. 1, 1883, to Sept. 30, 1884.....	\$2,500 00	
2,500 00	John J. Speed, From Oct. 1, 1883, to Aug. 31, 1884.....	2,291 64	
2,500 00	Wm. Jennison, From Sept. 1, 1883, to Sept. 30, 1884.....	2,708 36	
2,500 00	Judge of 4th Circuit—G. T. Gridley, From Sept. 1, 1883, to Aug. 31, 1884.....		7,500 00
2,500 00	Judge of 5th Circuit—F. A. Hooker, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00
2,500 00	Judge of 6th Circuit—W. W. Stickney, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00
2,500 00	Judge of 7th Circuit—Wm. Newton, From July 1, 1883, to June 30, 1884.....		2,500 00
2,500 00	Judge of 8th Circuit—V. H. Smith, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00
2,500 00	Judge of 9th Circuit—A. J. Mills, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00
2,500 00	Judge of 10th Circuit—C. H. Gage, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00
2,500 00	Judge of 11th Circuit—J. H. Steere, From Oct. 1, 1883, to Aug. 31, 1884.....		2,291 64
2,500 00	Judge of 12th Circuit—W. D. Williams, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00
2,500 00	Judge of 13th Circuit—J. G. Ramsdell, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00
2,500 00	Judge of 14th Circuit—F. J. Russell, From Sept. 1, 1883, to Aug. 31, 1884.....		2,499 99
2,500 00	Judge of 15th Circuit—R. R. Pealer, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00
2,500 00	Judge of 16th Circuit—H. W. Stevens, From Sept. 1, 1883, to Sept. 30, 1884.....		2,708 36
2,500 00	Judge of 17th Circuit—R. M. Montgomery, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00
2,500 00	Judge of 18th Circuit—S. M. Green, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00
2,500 00	Judge of 19th Circuit—J. B. Judkins, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00
2,500 00	Judge of 20th Circuit—D. J. Arnold, From Oct. 1, 1883, to Aug. 31, 1884.....		2,291 64
2,500 00	Judge of 21st Circuit—Henry Hart, From Oct. 1, 1883, to Aug. 31, 1884.....		2,291 64
2,500 00	Judge of 22nd Circuit—Chauncy Joslin, From Sept. 1, 1883, to Sept. 30, 1884.....		2,708 36
2,500 00	Judge of 23rd Circuit—J. B. Tuttle, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00
2,500 00	Judge of 24th Circuit—Levi L. Wixson, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00
2,500 00	Judge of 25th Circuit—C. B. Grant, From July 1, 1883, to June 30, 1884.....		2,500 01
2,500 00	Judge of 26th Circuit—Frank Emerick, From Sept. 1, 1883, to Sept. 30, 1884.....		2,708 36
2,500 00	Judge of 27th Circuit—C. C. Fuller, From Sept. 1, 1883, to Aug. 31, 1884.....		2,500 00
2,500 00	Judge of 28th Circuit—S. S. Fallas, From Oct. 1, 1883, to Sept. 30, 1884.....		2,500 00
			75,000 00

Table No. 29.—Continued.

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.					
2,500 00	SUPERIOR COURT OF DETROIT: Judge—J. Logan Chipman, From Oct. 1, 1883, to Sept. 30, 1884.....					
					\$2,500 00	
2,500 00	SUPERIOR COURT OF GRAND RAPIDS: Judge—Isaac H. Parrish, From Oct. 1, 1883, to Sept. 30, 1884.....					
					2,500 00	
2,500 00	RECORDER'S COURT, CITY OF DETROIT: Recorder—Geo. S. Swift, From Oct. 1, 1883, to Sept. 30, 1884.....					
					2,500 00	\$7,500 00
\$100,000 00	Totals of salaries.....					
						\$99,999 98
Expenses of Reporter of Supreme Court:						
	Clerk hire (Sec. 8, Act 137, 1873).....			\$300 00		
	Traveling expenses, etc. (Sec. 8, Act 137, 1873).....			204 55		
	Expenses of Supreme and Circuit Courts (Table No. 29 A).....			\$2,671 74	\$304 55	
	Publishing Supreme Court Reports:					
	Annotating.	Publishing.	Copyright.			
Vol. 50.....			\$1 00			
Vol. 51.....			1 00			
Total.....			\$2 00	\$2 00		
Republishing:						
Vol. 28.....		\$1,350 00				
Vol. 29.....	\$500 00	1,350 00	\$1 00			
Vol. 31.....		1,600 00	1 00			
Vol. 32.....	500 00					
Total.....	\$1,000 00	\$4,300 00	\$2 00	\$5,302 00	\$5,304 00	\$7,975 74
						\$8,780 29
Total of salaries and expenses (Table No. 13).....						\$108,780 27

RECAPITULATION OF SALARIES.

Amount of Salaries per annum.....	\$100,000 00
Add amount undrawn Sept. 30, 1883.....	5,958 62
Amount subject to draft during fiscal year.....	\$105,958 62
Amount drawn during fiscal year.....	99,999 98
Balance Subject to draft Sept. 30, 1884.....	\$5,958 64

Table No. 29 A.—Expenses of Supreme and Circuit Courts.

EXPENSES OF SUPREME COURT.						Total.
To WHOM PAID.	Salary and Per Diem of Clerk.	Paid Crier and Assistant Crier.	Postage and Stationery.	Printing and Binding.	Arranging Files and Records.	
Chas. C. Hopkins.....	\$510 00		\$40 00		\$480 00	\$1,030 00
M. R. Taylor.....		\$916 00				916 00
Walter Case.....		138 00				138 00
O. C. Walker.....			40 00		30 00	70 00
O. N. Ayres.....			25 73			25 73
J. M. W. Jones.....			16 50			16 50
H. Ingersoll.....			8 25			8 25
S. D. Bingham.....			2 00			2 00
W. S. George & Co.....				\$347 66		347 66
Total of Supreme Court.....	\$510 00	\$1,054 00	\$132 48	\$347 66	\$510 00	\$2,554 14

EXPENSES OF CIRCUIT COURT.			
No. of Circuit.	NAME OF PAPER.	Amount Paid for Publishing Notice of Time for Holding Terms of Circuit Courts.	
		Each Publisher.	In Each Circuit.
1st.	Adrian Times and Expositor.....	\$4 20	\$4 20
2d.	Cassopolis Vigilant.....	6 30	
"	The Niles Republican.....	4 20	10 50
4th.	Lansing Republican.....	4 20	4 20
5th.	Charlotte Republican.....	4 20	4 20
6th.	Lapeer Democrat.....	2 10	2 10
7th.	Shiawassee Journal.....	4 20	
"	Genesee Democrat.....	4 20	8 40
8th.	Ionia Standard.....	4 20	
"	The Clinton Independent.....	4 20	8 40
10th.	Saginaw Daily Times.....	4 20	
"	Saginaw Daily Courier.....	2 10	6 30
11th.	The St. Ignace Republican.....	4 20	
"	Schoolcraft County Pioneer.....	10 50	14 70
13th.	Grand Traverse Herald.....	4 20	4 20
14th.	Hart Argus.....	4 20	4 20
15th.	Three Rivers Tribune.....	4 20	8 40
"	The Courier.....	4 20	
16th.	The Mount Clemens Monitor.....	4 20	
"	Port Huron Times.....	4 20	8 40
19th.	The Manistee Democrat.....	4 20	4 20
20th.	Grand Haven Herald.....	4 20	
"	Allegan Journal and Tribune.....	4 20	8 40
22d.	Monroe Commercial.....	2 10	2 10
24th.	The Huron Times.....	4 20	4 20
25th.	Mining Journal.....	4 20	4 20
26th.	Montmorency County Index.....	4 20	4 20
27th.	Big Rapids Pioneer.....	2 10	2 10
Aggregate to Table No. 29.....			117 60
			\$2,671 74

Table No. 30.—Summary of Tables Nos. 31 to 37, inclusive.

MONTHS.	Secretary of State's Office.	State Land Office.	Insurance Commission- er's Office.	Auditor General's Office.	State Treasury.	Supt. Pub. Instruction's Office.	State Board of Health Office.	Total.
	[Table No. 31.]	[Table No. 32.]	[Table No. 33.]	[Table No. 34.]	[Table No. 35.]	[Table No. 36.]	[Table No. 37.]	
1883								
October.....	\$1,894.92	\$418.65	.....	\$3,973.25	\$65.00	\$195.55	\$499.98	\$7,045.35
November.....	1,973.25	418.65	.....	3,967.25	65.00	284.99	499.98	6,867.12
December.....	1,963.50	416.70	.....	3,452.03	65.00	285.00	500.04	6,682.29
1884								
January.....	1,983.25	418.65	\$122.50	3,793.25	65.00	993.32	583.81	7,187.98
February.....	2,071.57	419.65	176.50	3,493.61	65.00	283.32	536.91	7,980.96
March.....	2,066.59	418.65	182.50	3,691.82	65.00	196.98	536.70	7,083.93
April.....	1,983.47	418.65	.....	3,692.60	65.00	147.43	546.65	7,081.80
May.....	1,983.25	418.65	.....	4,218.26	65.00	168.65	546.65	7,406.48
June.....	2,119.46	416.70	.....	4,213.49	65.00	168.65	546.65	7,467.98
July.....	2,609.43	416.65	.....	4,498.27	.....	166.65	578.70	8,150.70
August.....	2,841.88	416.65	.....	4,668.76	.....	147.43	583.31	8,647.73
September.....	3,146.89	416.75	.....	4,960.18	.....	197.43	583.38	8,924.63
Totals.....	\$23,549.14	\$5,000.00	\$481.50	\$48,319.09	\$526.00	\$2,511.15	\$6,560.27	\$89,947.15

Table No. 31.—Extra Clerks employed in the Office of the Secretary of State, during the Fiscal Year closing September 30, 1884, the Monthly Payments and Total Amount to each, the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Babcock, D. A.....	\$83.33	\$83.33	\$83.34	\$83.33	\$83.33	\$83.33	\$83.34	\$83.33	\$83.34	\$83.33	\$83.33	\$83.34	\$1,000.00
Barry, J. V.....	91.66	91.66	91.68	91.66	91.66	91.66	91.67	91.66	91.67	91.66	91.66	91.70	1,100.00
Bell, Almeda.....	83.33	83.33	83.34	83.33	83.33	83.33	83.34	83.33	83.34	83.33	83.33	83.34	1,000.00
Blair, Fred J.....	83.33	83.33	83.34	83.33	83.33	83.33	83.34	83.33	83.34	83.33	83.33	83.34	1,000.00
Boardman, U. L.....	83.33	83.33	83.34	83.33	83.33	83.33	83.34	83.33	83.34	83.33	83.33	83.34	1,000.00
Brown, L. W.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50.00	50.00	60.00	160.00
Callahan, R. B.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50.00	50.00	60.00	180.00
Chapin, T. R.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13.33	50.00	60.00	123.33
Collins, Chas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33.33	60.00	93.33
Crossman, G. J.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50.00	60.00	110.00
Dobbelaere, A. M.....	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00
Draper, W. C.....	83.33	83.33	83.34	83.33	83.33	83.33	83.34	83.33	83.34	83.33	83.33	83.34	999.99
Dyer, Geo. A.....	50.00	83.33	83.34	83.33	83.33	83.33	83.34	83.33	83.34	83.33	83.33	83.34	966.67
Forster, Thos. H.....	91.66	91.66	91.68	91.66	91.66	91.66	91.67	91.66	91.67	91.66	91.66	91.70	1,100.00
Gage, Robt. L.....	38.33	83.33	83.34	83.33	83.33	83.33	83.34	83.33	83.34	83.33	83.33	83.34	955.00

Table No. 31.—Continued.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
George, S. L.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$1,000 00
Groenen, F. O., 2nd	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Groenen, S.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Hatch, J. H.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Hays, C. B.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	173 33
Hertzler Frank, (Messenger)	40 00	40 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	580 00
Hewitt, Robt. L.	91 66	91 66	91 66	91 66	91 66	91 66	91 67	91 66	91 67	91 66	91 66	91 70	1,100 00
Hopkins, J. W.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Humphrey, W. C.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Jameson, H. A.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	113 33
Lee, J. P.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	110 00
Mesick, Fred	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Miller, L. M.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
McIlwain, W. H.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00
Omstead, H. F.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 00
Parmenter, E. L.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	160 00
Paul, G. D.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80 00
Phinney, N. C.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Phister, A. V.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	178 33
Pinckney, Chas. S.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	43 33
Presley, G. U.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	750 00
Row, E. E.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Staley, W. W.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	270 00
Seaton, W. T.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	114 17
Sprague, A. T.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Ten Eyck, Elizabeth	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Tilman, H. C.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	671 66
Tucker, C. C.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	120 00
Waliron, H. C.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Williams, C. T.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	151 67
Winans, S. K.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Wright, May C.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 33	\$83 34	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	1,000 00
Totals, Table No. 30.	\$1,894 92	\$1,973 25	\$1,983 50	\$1,983 35	\$2,071 57	\$2,068 58	\$1,983 47	\$1,983 25	\$2,118 46	\$2,502 42	\$2,841 58	\$3,146 80	\$26,549 14

* Includes pay for three days in January.

Table No. 34.—Extra Clerks employed in the Office of the Auditor General, during the Fiscal Year closing September 30, 1884, the Monthly Payments and Total Amount to each, the Aggregate Monthly Payments, and the Aggregate Payment for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Baker, L. Adelbert.....	\$70 00	\$70 00	\$70 00	\$70 00	\$70 00	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$933 34
Baker, L. A.....	83 33	83 33	83 34	83 33	83 33		26 92	60 00	60 00	60 00	60 00	60 00	\$396 92
Baker, L. B.....	83 33	83 33	83 34	83 33	83 33			83 33	83 34	83 33	83 33	83 34	\$833 33
Barkley, Addie L.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$129 85
Bassett, M. J.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$972 22
Bassler, A. J.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	41 67	83 34	83 33	70 51	83 34	\$778 85
Bedell, Henry L.....	50 00	44 00	55 00	55 00	60 00	65 00	70 00	75 00	83 34	83 33	83 33	83 34	\$689 34
Beecher, Emily A.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$744 00
Bennett, W. C.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Blackman, Henry.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$128 85
Boyce, Prill V.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	\$90 77
Brainard, Mrs. M. N.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$900 00
Burnett, C. J.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$326 92
Carpenter, M. B.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Clark, Edgar W.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$138 85
Clark, Edwin.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Clark, T. S.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Clemmer, D. W.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$916 66
Cook, A. E.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	\$326 92
Cowles, Carrie.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$900 00
Crosman, J. A.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Dague, Edith E.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	\$87 50
Earle, Mary E.....	65 00	65 00	65 00	65 00	65 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	\$840 00
Freeman, Mrs. G. W.....	65 00	65 00	65 00	65 00	65 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	\$840 00
Greene, Geo. H.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Hall, John T.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$168 66
Hasty, Geo. A.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$416 66
Hernly, Abram.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	\$940 00
Higham, Mrs. G. R.....	65 00	65 00	65 00	65 00	65 00	65 00	65 00	70 00	70 00	70 00	70 00	70 00	\$805 00
Hookins, Mrs. G. W.....	70 00	70 00	70 00	70 00	70 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	\$865 00
Hosner, Ella A.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	\$900 00
Howe, F. M.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$350 00
Hulburd, H. R.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Humphrey, W. S. Jr.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$979 17
Hutchison, Mrs. S. E.....	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	\$900 00
Jameson, I. R.....	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00
Jenison, O. A., Jr., (Mest'r.).....	80 00	80 00	80 00	80 00	80 00	80 00	80 00	85 00	40 00	40 00	40 00	40 00	\$420 00
King, Louisa.....	70 00	70 00	70 00	70 00	70 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	\$89 00
Lathrop, Anna B.....	70 00	70 00	70 00	70 00	70 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	\$87 50
Latimer, Emma J.....	83 33	84 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	\$1,000 00

APPENDIX.

[Sept. 30,

Leach, Mrs. E. C.	\$70 00	\$70 00	\$70 00	\$70 00	\$70 00	\$70 00	\$70 00	\$70 00	\$70 00	\$70 00	\$75 00	\$75 00	\$75 00	\$75 00	\$75 00	\$865 00
Mather, Gertrude E.	50 00	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	50 00	50 00	50 00	50 00	50 00	178 85
Mend, James F.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	1,000 00
Miles, Tim L. F.	72 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	933 34
Misc, Abbie A.	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	865 00
Noble, Lizzie E.	50 00	50 00	55 00	55 00	55 00	55 00	55 00	55 00	55 00	55 00	60 00	60 00	60 00	60 00	60 00	685 00
Overholt, Minnie.	50 00	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	740 00
Porter, E. H.	53 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	1,000 00
Pratt, Chas. O.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	518 33
Raney, Florence	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00
Ransom, R. B.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	150 00
Schneider, F.	50 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	588 33
Schultz, Mrs. O. A.	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	75 00	75 00	75 00	75 00	75 00	50 00
Sharpe, Jennie.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	865 00
Sherman John J.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	561 67
Spencer, Chas. E.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	374 89
Spencer, Clinton	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	445 00
Spencer, Mrs. Mary C.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	300 00
Stevens, I. D. Jr.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	198 35
Stocking, Nella.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	710 00
Stone, Geo. W.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	875 00
Strong, John T.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	350 00
Sutton, Helen	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	825 00
Taylor, Gela A.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	900 00
Taylor, J. W.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	1,000 00
Thompson, Chas. H.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	1,000 00
Thompson, Lillian	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	680 00
Thorpe, Estelle.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	578 92
Wartwell, Emily C.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	670 50
Wright, Garden L.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	1,000 00
Wood, Fanny H.	83 83	53 33	53 34	53 33	53 33	53 34	53 33	53 33	53 34	53 33	53 34	53 34	53 34	53 34	53 34	1,000 00
Wood, Ida A.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00
Total, Table No. 30.	\$3,973 25	\$3,667 25	\$3,432 05	\$3,723 25	\$3,500 91	\$3,661 82	\$3,592 60	\$4,219 26	\$4,213 40	\$4,488 27	\$4,658 76	\$4,580 18	\$48,319 09			

Table No. 35.—*Extra Clerks employed in the Office of the State Treasurer during the Fiscal Year closing September 30, 1884; the Monthly Payments and Total Amount to each; the Aggregate Monthly Payments, and the Aggregate Payment for the Year.*

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Freeman, G. O.	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$6 00	.....	.....	.....	\$630 00
Freeman, Harry.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6 00
Totals (Table No. 30.)	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$65 00	\$6 00	.....	.....	.....	\$636 00

Table No. 36.—*Extra Clerks employed in the Office of the Superintendent of Public Instruction during the Fiscal Year closing September 30, 1884; the Monthly Payments, and Total Amount to each; the Aggregate Monthly Payments, and the Aggregate Payment for the Year.*

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Clarke, W. F.	\$33 70	\$75 00	\$75 00	\$63 83	\$63 33	\$63 34	\$64 10	\$63 33	\$63 34	\$63 33	\$64 10	\$63 34	\$665 34
Fargo, Ella J.	18 52	60 00	60 00	60 00	60 00	.....	.....	.....	.....	.....	.....	.....	258 52
Smith, W. L.	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 34	1,000 00
Towne, Nora L.	60 00	66 66	66 66	66 66	66 66	.....	.....	.....	.....	.....	.....	90 75	\$57 89
Totals (Table No. 30.)	\$195 55	\$284 99	\$285 00	\$293 32	\$293 32	\$166 68	\$147 43	\$166 66	\$166 68	\$166 66	\$147 43	\$197 43	\$3,511 15

Table No. 37.—*Extra Clerks employed in the Office of the State Board of Health during the Fiscal Year closing September 30, 1884; the Monthly Payments, and Total Amount to each; the Aggregate Monthly Payments, and the Aggregate Payment for the Year.*

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Septemb'r.	Total to Each.
Church, C. W.	\$63 33	\$63 33	\$63 34	\$63 33	\$63 33	\$63 34	\$63 33	\$63 33	\$63 33	\$63 34	\$63 33	\$63 34	\$1,000 00
Gleason, A. L.	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 33	\$3 34	\$3 33	\$3 34	1,000 00
Holmes, Howard M.	.....	.....	.....	.....	17 33	60 00	65 00	70 00	76 00	80 00	\$3 33	\$3 34	\$33 99
Lawrence, Henry N.	.....	.....	.....	.....	9 69	60 00	65 00	70 00	76 00	80 00	\$3 33	\$3 34	\$286 39
Nicholson, A. W.	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 33	\$3 34	\$3 33	\$3 34	1,000 00
Ostrander, Herman.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$3 33
Rauchfus, E. J.	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 33	\$3 34	\$3 33	\$3 34	416 66
Smith, Erwin F.	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 33	\$3 34	\$3 33	\$3 34	1,000 00
Turner, H. B.	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 34	\$3 33	\$3 33	\$3 33	\$3 34	\$3 33	\$3 34	1,000 00
Totals (Table No. 30.)	\$499 96	\$499 99	\$500 04	\$663 31	\$650 91	\$636 70	\$540 65	\$556 66	\$566 65	\$676 70	\$563 31	\$683 36	\$6,560 27

Table No. 38.—Amount of Appropriation Undrawn September 30, 1883; Amount Appropriated for 1884; Amount Drawn during Fiscal Year, and Amount Undrawn September 30, 1884

NAMES OF INSTITUTIONS OR OBJECTS.											
LAW.		AMOUNT SUBJECT TO DRAFT PRIOR TO JAN. 1, 1883.				AMOUNT DRAWN DURING YEAR.			Amount Charged Out, Act 236, 1879.	AMOUNT UNDRAWN, SEPT. 30, 1884.	
Section.	Act.	Year.	Undrawn, September 30, 1883.	Appropriations for 1884.	Total.	Under each Sec. or Act.	By Institutions or Objects.	Under each Sec. or Act.		By Institutions or Objects.	Under each Sec. or Act.	By Institutions or Objects.
1	103	1883	\$4,192 50	\$3,393 00	\$19,577 50	.....	.....	\$3,393 00	.....	\$4,192 50	.....
2	103	1883	9,000 00	.....	9,000 00	.....	.....	8,000 00	.....	1,000 00	.....
3	103	1883	7,598 00	10,598 00	18,093 00	\$39,639 50	\$39,639 50	13,931 00	\$30,808 00	4,131 00	\$9,823 50
1	86	1883	8,079 39	27,050 00	\$35,129 39	35,129 39	\$23,287 86	\$23,287 86	23,287 86	.....	.....
1	53	1873	10,125 00	40,500 00	50,625 00	50,625 00	40,500 00	40,500 00	.....	.....	.....
1	60	1881	15,000 00	.....	15,000 00	.....	.....	15,000 00	.....	.....	.....
2	123	1875	.....	6,000 00	6,000 00	.....	.....	6,000 00	.....	.....	.....
1	96	1883	8,875 00	26,700 00	34,575 00	106,200 00	106,200 00	26,375 00	90,875 00	5,200 00	15,925 00
1	47	.....	9,000 00	39,000 00	\$48,000 00	.....	.....	\$38,250 00	.....	.....	.....
1	47	.....	900 00	.....	900 00	48,900 00	48,900 00	900 00	39,150 00	.....	9,750 00
1	105	1883	\$2,985 50	35,074 40	\$38,059 90	68,059 90	\$49,485 50	\$49,485 50	49,485 50	\$19,274 40	19,574 40
1	19	1883	24,000 00	.....	24,000 00	.....	.....	20,000 00	.....	14,000 00	14,000 00
1	61	1883	11,250 00	45,000 00	56,250 00	90,250 00	56,250 00	76,250 00	.....	.....	.....
1	163	1883	1,900 00	.....	1,900 00	1,900 00	1,700 00	1,700 00	38A	\$200 00	200 00
1	123	1879	1,985 35	.....	1,985 35	1,985 35	.....	1,985 35	.....	1,985 35	.....
1	151	1883	3,300 00	.....	3,300 00	5,285 35	3,300 00	3,300 00	.....	.....	1,935 35
4	190	1883	60,000 00	.....	\$60,000 00	.....	.....	27,589 23	.....	.....	.....
7	190	1883	1,692 31	3,000 00	4,692 31	64,692 31	64,692 31	.....	27,589 23	\$1,692 31	35,410 78
1	223	1881	15,000 00	.....	15,000 00	.....	.....	.....	.....	15,000 00	.....
9	43	1883	5,225 00	10,000 00	15,225 00	.....	.....	\$8,400 00	.....	\$6,775 00	5,775 00
1	50	1883	2,850 00	.....	2,850 00	33,075 00	33,075 00	2,850 00	11,250 00	.....	.....
9	194	1877	6,500 00	.....	6,500 00	.....	.....	\$4,500 00	.....	.....	.....
9	43	1883	.....	10,000 00	10,000 00	15,500 00	15,500 00	4,045 70	8,545 70	1,000 00	5,984 80
9	225	1881	99,145 39	200,000 00	\$299,145 39	299,145 39	\$151,251 00	\$151,251 00	151,251 00	147,894 39	147,894 39
1	113	1883	12,000 00	45,000 00	57,000 00	.....	48,750 00	48,750 00	.....	11,250 00	.....
2	113	1883	6,150 00	.....	6,150 00	.....	5,450 00	5,450 00	38A	700 00	.....
3	113	1883	28,000 00	.....	28,000 00	94,150 00	20,000 00	20,000 00	74,200 00	8,000 00	19,800 00

1 All amounts having no reference number opposite them in this column were disbursed for purposes not requiring an itemized statement.

Table No. 38.—Continued.

NAMES OF INSTITUTIONS OR OBJECTS.	LAW.		AMOUNT SUBJECT TO DRAFT PRIOR TO JAN. 1, 1885.		AMOUNT DRAWN DURING YEAR.		Number of Table.	Amount Charged Out, Act 236, 1879.	AMOUNT UNDRAWN, SEPT. 30, 1844.	
	Section.	Act.	Year.	Underdrawn, September 30, 1883.	Appropriations for 1884.	Total.			Under each Sec. or Act.	By Institutions or Objects.
School for the Blind.....	1	30	1883	\$3,750 00	\$28,000 00	\$31,750 00			\$31,750 00	
" " ".....	2	30	1883	7,000 00	37,000 00	44,000 00			32,333 34	\$64,083 34 38A
Board of Corrections and Charities.....	4	64	1873	2,577 96	5,000 00	\$7,577 96		\$1,285 32	\$3,883 99	3,883 99 38A
Bureau of Labor and Industrial Statistics.....	4	156	1883	2,445 59	5,000 00	7,445 59		744 48	4,795 14	4,795 14 38A
Board of Fish Commissioners.....	1	141	1883	7,500 00	10,000 00	17,500 00			10,000 00	10,000 00
Commissioner of Mineral Statistics.....	4	74	1883	1,350 00	2,500 00	3,750 00			3,125 00	3,125 00
Comptroller and Indexing Legislative Jour- nals—Senate.....	a	3	1883	500 00		500 00			500 00	500 00
Fire and Police Departments, City of Lansing.....	1	183	1883	750 00	750 00	1,500 00			750 00	750 00
Geological Survey.....	9	179	1871	4,000 00	8,000 00	12,000 00		4,000 00	8,000 00	8,000 00
Immigration Agency.....	2	938	1881	5,000 00	5,000 00	10,000 00			8,000 00	8,000 00
Military Accounts.....	93	271	1879	299 83	54,271 73	54,571 56			40,099 24	40,099 24 38A
"Michigan in the War"—Publishing.....	1	167	1881	20,507 68		20,507 68			5,568 36	5,568 36
NEW STATE CAPITAL: Improvement of Grounds.....	1	60	1879	3,926 86		3,926 86				3,926 86
Repairing Steps and Platform of South Forch.....	5	22	1881	5,000 00		5,000 00			2,603 76	2,603 76
Pioneer Society—General Expense.....	1	83	1881	200 00		200 00			200 00	
" " ".....	1	51	1883	500 00	500 00	1,000 00			500 00	
" " Publishing a Book.....	3	83	1881	1,800 00		1,800 00			1,800 00	
" " ".....	3	51	1883	2,000 00	2,000 00	4,000 00				2,500 00
Publication of Proceedings of Superin- tendent of the Poor.....	1	164	1883	48 42	150 00	\$198 42		48 42	\$180 01	130 01
Relief of Sufferers by Fire.....	2	4	1882		150 25	150 25		150 25		
Soldiers' Aid.....	2	260	1879	2,000 00	5,000 00	7,000 00		2,000 00	4,000 00	4,000 00
Soldiers and Sailors' Monument, Detroit.....	2	1	1883		100 00	100 00				
State Board of Health.....	7	81	1873	2,831 47	6,000 00	8,831 47		483 06	5,759 14	5,759 14 38A
State Library.....	1	241	1881	1,000 00	3,000 00	4,000 00			4,000 00	4,000 00
Support of Edward Murphy.....	1	33	1883	150 00	800 00	950 00			375 00	375 00
Teachers' Institutes.....	647	178	1883		1,800 00	1,800 00			1,800 00	1,800 00
Teachers' Institutes.....	647	53	1877							
Totals.....				\$473,819 25	\$677,787 88	\$1,151,606 63		\$27,403 84	\$753,083 36	\$871,019 43

RECAPITULATION.						
YEARS IN WHICH APPROPRIATIONS BECAME PAYABLE.						
	1879.	1881.	1882.	1883.	1884.	Total.
Undrawn, September 30, 1882.....	\$5,913 21	\$40,507 08	\$51,000 00	\$376,390 36		\$473,919 25
Additions—Reimbursements.....			180 25			180 25
—New Appropriations.....					\$677,007 13	677,007 13
Totals.....	\$5,913 21	\$40,507 08	\$51,180 25	\$376,390 36	\$677,007 13	\$1,151,006 63
Disbursements.....						
Charged out, September 30, 1884.....		\$8,172 13	\$37,000 00	\$319,774 99	\$398,146 25	\$753,093 36
		15,000 00	180 25	12,313 59		27,493 84
Total Deductions.....		\$23,172 13	\$37,180 25	\$332,088 58	\$398,146 25	\$790,587 20
Undrawn, September 30, 1884.....	\$5,913 21	\$17,335 56	\$14,000 00	\$44,810 78	\$289,460 88	\$371,019 43

1 All amounts having no reference number opposite them in this column were disbursed for purposes not requiring an itemized statement.
a Concurrent Resolution.
b Unexpended appropriation, returned to State Treasury by H. P. Baldwin, Chairman of Commission.

Table No. 38 A.—*Showing Items for which Disbursements were made from the several Funds as shown in Table No. 38.*

ITEMS.	AMOUNT.
AGRICULTURAL COLLEGE:	
Erection of boiler house and chimney	\$5,000 00
House for the Professor of Horticulture	5,000 00
Sec. 2, Act 103, 1883	\$8,000 00
Farmers' Institutes	\$300 00
Library	3,125 00
Department of Mathematics and Engineering	850 00
Zoological department	1,945 00
Farm department	1,684 50
Horticultural department	671 00
Chemical department	1,000 00
Botanical department	1,115 50
Repairs of Buildings	5,720 00
Sec. 3, Act 103, 1883	\$13,921 00
UNIVERSITY OF MICHIGAN:	
Library building—Sec. 1, Act 60, 1881	\$15,000 00
Dental College	\$7,500 00
University Hospital	4,375 00
Increase of heating capacity of the University	4,000 00
Homeopathic College	2,000 00
Homeopathic Hospital	2,500 00
Books for the Library	7,500 00
Purchase of Apparatus for the Physical Laboratory	1,500 00
Sec. 1, Act 96, 1883	\$29,375 00
STATE PUBLIC SCHOOL:	
Furniture, including bedding	\$500 00
Changing present Hospital to Cottage, and furnishing same	400 00
Sec. 1, Act 47, 1883	\$900 00
STATE INDUSTRIAL HOME FOR GIRLS:	
Current expenses	\$29,585 50
Building Cottage and furnishing same—grading, walks and fences	18,675 00
Safe, single carriage, bob-sleds, and telephone lines	215 00
Sec. 1, Act 106, 1883	\$48,485 50
STATE HOUSE OF CORRECTION:	
Ventilating shops	\$200 00
General repairs	1,500 00
Sec. 1, Act 163, 1883	\$1,700 00
INSTITUTION FOR THE DEAF AND DUMB:	
Painting and calcimining	\$1,000 00
Wire guards for basement windows	250 00
Wood-house	300 00
Steam pump or other water supply	1,600 00
Fire escapes	500 00
Range, boiler, and cooking apparatus	500 00
Relaying walks on the grounds	800 00
Inside blinds for boys and girls' sitting-rooms	300 00
Library	200 00
Repairing stone steps	500 00
Sec. 2, Act 113, 1883	\$5,450 00
SCHOOL FOR THE BLIND:	
Erecting north wing to main building	\$23,333 34
Residence for Superintendent	3,500 00
Furnishing building	3,300 00
Grading and ornamenting grounds	700 00
Erecting one barn	1,500 00
Sec. 2, Act 30, 1883	\$33,333 34
BOARD OF CORRECTIONS AND CHARITIES:	
Salary of Secretary	\$1,999 99
Clerk hire	575 00
Books, postage, printing, stationery, etc.	597 20

Table No. 38 A.—Continued.

ITEMS.	AMOUNT.
BOARD OF CORRECTION AND CHARITIES—Continued:	
Traveling expenses of Secretary.....	\$484 60
Expenses of members of Board.....	171 15
Telegraphing, freight, and express.....	21 05
Hire of church for convention—heating and sleeping.....	25 00
Miscellaneous.....	10 00
Sec. 4, Act 64, 1873.....	\$3,883 99
BUREAU OF LABOR AND INDUSTRIAL STATISTICS:	
Traveling expenses of Commissioner and deputy.....	\$228 31
Books, postage, and stationery.....	630 44
Clerk hire.....	3,913 59
Express, etc.....	23 80
Sec. 4, Act 156, 1883.....	\$4,795 14
MILITARY ACCOUNT:	
Paid under J. R. No. 5, 1877.....	\$29 34
Estimates.....	40,000 00
Sec. 93, Act 271, 1879.....	\$40,029 34
STATE BOARD OF HEALTH:	
Expenses as members of Board.....	\$492 33
Salary of Secretary.....	2,000 00
Traveling expenses of Secretary and clerk.....	61 70
Postage, stationery, and telegrams.....	1,410 42
Translating Health pamphlets into German.....	8 50
Printing, binding, etc.....	716 47
Purchase of books, periodicals, and instruments.....	743 44
Chemical analysis.....	25 00
Special investigations.....	25 00
Express, freight, and cartage.....	63 23
Compensation of county clerks.....	64 25
Preparation of ozone test paper.....	50 00
Incidentals.....	98 80
Sec. 7, Act 81, 1872, and Sec. 1, Act 241, 1881.....	\$5,759 14

Table No. 39.—Detail of "Costs of Suits;" Expenses and Per Diem of Members of Boards of State Institutions.

COSTS OF SUITS.		Amount.
W. B. Williams—Professional services in case of Chicago & Northwestern Railway Co.		\$1,500 00
" " —Expenses incurred in case of Chicago & Northwestern Railway Co.		115 65
Edward Bacon—Professional services in case of Chicago & Northwestern Railway Co.		2,000 00
" " —Expenses incurred in case of Chicago & Northwestern Railway Co.		138 87
Taxed costs in above case, under section 7757, H. A. S., 1893.		184 75
J. B. Clayburg—Services and expenses in Bewick suit.		202 24
O. A. Kent—Services in Miner case.		50 00
Total		\$4,191 51

MEMBERS OF BOARDS OF STATE INSTITUTIONS.		Amount.	Totals.
UNIVERSITY OF MICHIGAN:			
S. B. Walker	\$51 30		
Austin Blair	45 04		
J. J. Van Riper	110 25		
E. O. Grosvenor	61 70		
George Duffield	95 25		
James Shearer	120 79		
O. J. Willett	43 60		
A. M. Clark	68 80		
L. D. Norris	12 15		\$617 06
STATE NORMAL SCHOOL:			
G. F. Edwards	\$112 45		
B. W. Jenks	115 10		
H. R. Gass	105 45		
Edgar Rexford	32 79		365 90
STATE BOARD OF AGRICULTURE:			
E. W. Rising	\$42 25		
T. C. Abbot	14 55		
T. D. Dewey	54 60		
Franklin Wells	91 43		
Wm. B. McCreery	180 00		
H. Chamberlain	87 45		
J. W. Begole	11 50		
H. G. Reynolds	94 60		576 33
STATE PUBLIC SCHOOL:			
O. D. Randall	\$442 25		
R. E. Case	150 60		
L. A. Fancher	226 55		819 40
SCHOOL FOR THE BLIND:			
Tom S. Applegate	\$139 65		
Townsend North	90 35		230 00
INSTITUTION FOR EDUCATING THE DEAF AND DUMB:			
Jerome Eddy	\$110 25		
James C. Willson	140 50		
James M. Neasmith	205 45		456 90
EASTERN ASYLUM FOR INSANE:			
W. G. Vinton	\$38 07		
Norman Geddes	69 90		
A. C. Baldwin	11 90		
J. S. Farrand	24 30		
W. M. McConnell	13 85		156 92
MICHIGAN ASYLUM FOR INSANE:			
O. T. Mitchell	\$17 25		
Foster Pratt	23 00		
Robert Burns	26 10		
I. R. Grosvenor	35 95		
A. W. Nichols	60 25		163 55
NEW ASYLUM FOR INSANE:			
Perry Hannah	\$56 25		
M. H. Butler	579 70		
E. H. Van Dusen	187 53		
Alex. Chapaton	101 35		
H. H. Riley	237 28		1,142 81

Table No. 39.—Continued.

MEMBERS OF BOARDS OF STATE INSTITUTIONS.	Amount.	Totals.
STATE PRISON:		
A. L. Drew.....	\$317 55	
A. A. Bliss.....	356 00	
W. A. Woodard, Jr.....	177 80	\$851 35
STATE HOUSE OF CORRECTION:		
A. H. Piper.....	\$245 75	
George W. Stephenson.....	126 10	
John Heffron.....	219 30	591 15
STATE REFORM SCHOOL:		
James Blair.....	\$206 35	
G. A. Smith.....	171 85	
E. H. Davis.....	199 10	577 30
STATE INDUSTRIAL HOME FOR GIRLS:		
Wm. Corbin.....	\$431 61	
Mrs. E. S. Stebbins.....	246 18	
Mrs. A. S. Fuller.....	283 71	
Mrs. Mary E. Cooley.....	140 00	
T. H. Hinchman.....	99 45	1,199 95
Total.....		\$7,749 34

Table No. 40.—*Classification by Counties of Amounts paid for Coroners' Fees; for Conveying portation of Children to State Public School and for the Support of the Insane; also a*

COUNTIES.	CORONERS' FEES. Sec. 7980, C. L. 1871.		CONVEYING CONVICTS TO STATE PRISON. Sec. 24, Act 213, 1875.		CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION. Sec. 50, Act 176, 1877.		CARE OF OF- SEC. 2.
	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.
Totals.....	\$1,627 52	\$1,627 52	\$4,805 93	\$4,805 93	\$26,682 13	\$26,682 13	\$3,451 11
Alcona.....		\$5 02		\$14 83	\$79 70	\$82 35	
Allegan.....	\$63 75	27 13	\$38 00	80 10	59 10	444 70	\$14 46
Alpena.....		6 23	48 70	18 39		109 12	
Antrim.....	13 76	5 02		14 83	68 20	82 35	
Arenac.....					29 70		
Baraga.....		2 61	128 00	7 71		42 82	
Barry.....		26 12	29 40	77 13	163 40	428 23	129 30
Bay.....		36 17	211 35	106 80	1,081 37	562 94	65 00
Benzie.....		3 01		8 90	36 40	49 41	
Berrien.....	98 52	30 14	207 30	89 00	308 15	494 11	44 85
Branch.....		35 16	28 85	103 83	511 32	576 47	135 75
Calhoun.....	47 50	49 23	48 05	145 36	1,048 53	807 05	
Cass.....	43 70	31 14	92 50	91 97	108 95	510 58	58 25
Charlevoix.....	34 10	4 02		11 87	32 55	65 88	3 00
Cheboygan.....		6 03	39 65	17 80	154 70	98 82	
Chippewa.....		4 02	148 10	11 87	974 55	65 88	
Clare.....		5 02	30 90	14 83	224 50	82 35	
Clinton.....		32 15	12 65	94 93	69 80	527 06	94 60
Crawford.....		2 41		7 12		39 63	
Delta.....		5 02		14 83		82 35	
Eaton.....	100 98	32 15	17 45	94 93	406 60	527 06	91 70
Emmet.....		4 02		11 87	57 57	65 88	
Genesee.....	58 70	42 19	183 65	124 60	2,047 00	691 76	122 20
Gladwin.....		2 41	29 80	7 12	79 05	39 63	
Grand Traverse.....		6 03		17 80	114 35	98 82	41 50
Gratiot.....		14 07	118 90	41 53	241 45	230 59	35 30
Hillsdale.....		42 19	64 15	124 60	207 50	691 76	106 97
Houghton.....		5 02		14 83	183 50	82 35	
Huron.....		10 05	123 85	29 67		164 71	
Ingham.....		32 15	28 50	94 93	584 60	527 06	110 86
Ionia.....	85 84	32 15	65 20	94 93	292 40	527 06	119 10
Iosco.....		4 02	103 45	11 87	71 80	65 88	
Isabella.....		8 04		23 73	137 30	181 76	
Isle Royal.....		20		59		3 30	
Jackson.....		54 25	33 00	160 20	2,103 30	896 40	106 50
Kalamazoo.....		46 21	164 50	136 46	1,672 75	757 64	75 00
Kalkaska.....		5 02		14 83		82 35	
Kent.....		68 31	237 70	186 80	750 15	1,087 05	145 18
Keweenaw.....		1 61		4 75	93 60	26 35	6 00
Lake.....		4 02	25 15	11 87	219 05	65 88	11 90
Lapeer.....		26 12	42 30	77 13	278 10	428 23	17 00
Leelanaw.....		3 01		5 93		32 94	34 85
Lenawee.....		55 26	171 30	163 16	580 20	905 88	116 45
Livingston.....		30 14		89 00	68 50	494 11	8 00
Mackinac.....		5 02		14 83	264 55	82 35	
Macomb.....		30 14	35 80	89 00	48 00	494 11	44 15
Manistee.....		7 03	115 85	20 77	396 40	115 29	73 25
Manitou.....		50		1 48		8 24	
Marquette.....		10 05	286 65	25 67	1,027 85	164 71	64 15
Mason.....	25 20	6 03		17 80	145 05	98 82	
Mecosta.....		7 03	136 00	20 77	203 85	115 29	
Menominee.....	23 24	5 02	74 00	14 83	288 15	82 35	
Midland.....		6 03	45 96	17 80	153 75	98 82	6 00
Missaukee.....		3 62		10 68		59 30	
Monroe.....	57 21	32 15	15 30	94 93	49 10	527 06	99 50

*Convicts to State Prison and State House of Correction, for Care of Juvenile Offenders, for Trans-
Statement showing the amount of State Tax paid by each County for the several purposes.*

JUVENILE OFFENDERS. Act 37, 1875.	TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL. Sec. 4, Act 76, 1875.		SUPPORT OF PERMANENT AND NON-RESIDENT INSANE.		TOTALS.		COUNTIES.
Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	
\$3,451 11	\$1,973 41	\$1,973 41	\$185,434 43	\$185,434 43	\$223,973 52	\$223,973 53	Totals.
\$10 65		36 09	\$459 24	\$572 33	\$538 94	\$691 27	Alcona.
57 59	\$31 75	32 87	1,529 61	3,090 57	1,836 67	3,732 59	Allegan.
13 21	60 25	7 85	2,059 18	709 69	2,168 13	857 19	Alpena.
10 65		6 09	1,182 14	573 33	1,214 10	691 27	Antrim.
					29 70		Arenac.
5 54		3 17	231 69	297 61	359 69	359 46	Baraga.
55 30	34 84	31 66	3,444 14	2,976 11	3,801 08	3,594 64	Barry.
76 69	32 07	43 53	2,431 33	4,120 77	3,823 12	4,977 20	Bay.
6 39		3 65		843 40	86 40	414 76	Benzie.
63 91	29 30	36 53	5,612 55	3,433 97	6,306 67	4,147 66	Berrien.
74 56		42 61	3,085 56	4,006 30	3,771 48	4,838 93	Branch.
104 89	14 53	59 55	3,680 29	5,008 92	3,838 90	6,774 51	Calhoun.
65 04	8 96	37 74	680 65	3,548 44	983 00	4,285 91	Cass.
8 52		4 87	223 45	457 86	283 10	533 02	Charlevoix.
12 78	82 27	7 30	734 06	686 79	1,010 70	829 52	Cheboygan.
8 52		4 87	450 45	457 86	1,573 10	553 02	Chippewa.
10 65		6 09		572 33	255 40	691 27	Clare.
68 17	74 07	38 96	3,806 31	3,693 90	3,507 43	4,424 17	Clinton.
6 11		2 92		274 72		331 61	Crawford.
10 65		6 09	700 43	572 33	700 43	691 27	Delta.
68 17		38 96	3,867 75	3,693 90	3,984 48	4,424 17	Eaton.
8 52	73 85	4 87	43 44	457 86	174 36	553 02	Emmet.
89 47	56 55	51 14	5,670 91	4,807 56	8,139 01	5,806 72	Genesee.
6 11		2 92		274 72	106 35	331 61	Gladwin.
12 78	24 30	7 30	689 83	686 79	819 98	829 52	Grand Traverse.
29 83	36 60	17 05	1,159 73	1,602 52	1,591 98	1,935 59	Gratiot.
89 47	4 75	51 14	2,594 89	4,807 56	2,978 28	5,806 72	Hillsdale.
10 65		6 09	5,109 00	572 33	5,392 50	691 27	Houghton.
41 30	24 75	12 18	1,587 05	1,144 66	1,685 65	1,383 97	Huron.
68 17	30 38	38 96	3,293 10	3,693 90	4,027 44	4,424 17	Ingham.
68 17	37 38	38 96	3,756 67	3,693 90	4,806 59	4,424 17	Ionia.
8 52		4 87	1,943 22	457 86	1,518 47	533 02	Iosco.
17 04	133 05	9 74	474 05	915 73	744 40	1,106 04	Isabella.
43		24	219 56	22 89	219 56	27 65	Isle Royal.
115 04	25 32	65 75	6,299 44	6,181 15	9,559 56	7,465 79	Jackson.
98 00	10 70	56 01	8,070 67	5,295 42	9,993 62	6,359 74	Kalamazoo.
10 65		6 09		572 33		691 27	Kalkaska.
140 80	46 95	80 36	10,640 80	7,554 74	11,810 73	9,194 86	Kent.
3 41		1 95	1,193 76	183 15	1,293 38	421 23	Keweenaw.
8 52	117 48	4 87	247 00	457 86	631 18	553 02	Lake.
55 39	58 13	31 66	2,384 27	2,976 11	2,777 80	3,594 64	Lapeer.
4 36		2 44	445 73	229 93	480 58	276 51	Leelanaw.
117 17	63 75	66 96	5,504 24	6,295 61	6,446 64	7,604 04	Lenawee.
63 91		36 53	3,098 11	3,433 97	3,169 61	4,147 66	Livingston.
10 65		6 09	571 04	572 33	835 59	691 27	Mackinac.
63 91		36 53	2,710 28	3,433 97	2,858 23	4,147 66	Macomb.
14 91		8 52	2,157 49	801 26	2,744 99	691 27	Manistee.
1 07		61		57 23		69 13	Manitou.
21 30	63 75	12 18	3,371 08	1,144 66	4,812 48	1,382 57	Marquette.
12 78	79 15	7 30	224 16	686 79	473 58	829 52	Mason.
14 91	42 71	8 52	697 18	801 26	1,079 74	267 78	Mecosta.
10 65	45 40	6 09	1,574 30	572 33	1,804 89	931 27	Menominee.
12 78	24 38	7 30	854 00	686 79	1,084 09	829 52	Midland.
7 67		4 38		419 08		497 73	Missaukee.
68 17	9 87	38 96	3,776 87	3,693 90	3,967 35	4,424 17	Monroe.

Table No. 40.—Continued.

COUNTIES.	CORONERS' FEES. SEC. 7980, C. L. 1871.		CONVICTING CONVICTS TO STATE PRISON. SEC. 24, ACT 213, 1875.		CONVICTING CONVICTS TO STATE HOUSE OF CORRECTION. SEC. 50, ACT 176, 1877.		CARE OF OF. SEC. 2.
	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.
Montcalm.....	-----	\$19 09	\$73 41	\$56 37	\$192 45	\$312 94	\$67 00
Montmorency.....	-----	2 51	-----	7 43	-----	41 18	-----
Muskegon.....	-----	13 06	68 05	33 57	567 70	214 13	95 00
Newaygo.....	-----	8 04	143 30	23 73	333 75	131 76	106 00
Oakland.....	-----	52 74	32 10	155 75	826 40	864 70	171 50
Oceana.....	-----	6 03	33 70	17 80	23 40	98 82	23 00
Ogemaw.....	-----	3 01	28 68	8 90	-----	49 41	-----
Ontonagon.....	-----	4 02	127 50	11 87	136 04	65 88	-----
Oscoda.....	-----	5 02	66 60	14 83	112 25	82 35	80 75
Oscoda.....	-----	2 01	-----	5 93	-----	33 94	-----
Otsego.....	-----	3 01	38 15	8 90	-----	49 41	65 25
Ottawa.....	-----	17 08	54 10	50 43	216 70	280 00	89 34
Presque Isle.....	-----	2 51	-----	7 42	-----	41 18	-----
Roscommon.....	-----	3 01	28 95	8 90	181 35	49 41	-----
Saginaw.....	\$30 19	50 23	161 30	148 33	1,212 90	823 52	119 63
Sanilac.....	-----	10 05	31 20	29 67	37 40	164 71	-----
Schoolcraft.....	-----	5 02	62 90	14 53	-----	82 35	-----
Shiawassee.....	-----	27 13	35 90	80 10	125 55	444 70	78 23
St. Clair.....	92 29	30 14	75 85	89 00	1,016 85	494 11	171 30
St. Joseph.....	-----	38 17	44 10	106 80	403 95	592 94	81 60
Tuscola.....	-----	18 06	56 80	53 40	217 85	296 47	-----
Van Buren.....	-----	28 13	76 50	83 07	153 60	461 17	-----
Washtenaw.....	38 01	60 28	9 20	178 00	1,773 70	988 23	131 75
Wayne.....	884 53	261 21	269 90	771 82	331 60	4,282 33	200 00
Wexford.....	-----	6 03	61 95	17 80	139 60	98 82	-----

Table No. 40.—Continued.

JUVENILE FENDERS. Act 37, 1875.	TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL. Sec. 4, Act 76, 1875.		SUPPORT OF PERMANENT AND NON-RESIDENT INSANE.		TOTALS.		COUNTIES.
	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	Amount paid for each County.	Apportioned to each County in State Tax.	
\$40 48	\$23 40	\$23 13	\$3,525 35	\$2,174 85	\$3,890 61	\$2,626 86	Montcalm.
5 33		3 04		286 16		345 64	Montmorency.
27 70	57 72	15 83	5,856 22	1,488 05	6,644 69	1,797 33	Muskegon.
17 04	96 30	9 74	920 35	915 73	1 604 70	1,106 04	Newaygo.
111 84	13 15	63 93	6,025 28	6,009 45	7,068 43	7,258 40	Oakland.
13 78	23 90	7 30	673 61	686 79	777 61	829 52	Oceana.
6 39		3 65	60 35	343 40	89 01	414 76	Ogemaw.
8 52		4 87	963 45	457 86	1,226 99	553 02	Ontonagon.
10 65	21 90	6 09	1,186 61	572 33	1,480 11	691 27	Osceola.
4 26		2 44		228 93		276 51	Oscoda.
6 39		3 65		343 40	103 40	414 76	Otsego.
36 22	88 40	20 70	5,546 91	1,945 92	5,995 45	2,350 35	Ottawa.
5 23		3 04		286 16		345 64	Presque Isle.
6 39		3 65		343 40	170 30	414 76	Roscommon.
106 52	77 40	60 88	9,817 22	5,723 28	11,417 64	6,912 78	Saginaw.
21 30		12 18	1,202 96	1,144 66	1,271 56	1,382 57	Sanilac.
10 65		6 09		572 33	82 90	691 27	Schoolcraft.
57 52		32 87	2,542 34	3,080 57	2,780 01	3,732 89	Shiawassee.
63 91		36 53	4,933 06	3,433 97	6,289 95	4,147 66	St. Clair.
76 69	13 20	43 83	5,000 64	4,120 77	5,543 49	4,977 20	St. Joseph.
38 35	49 80	21 91	1,134 18	2,060 38	1,458 63	2,488 59	Tuscola.
59 65	125 96	34 09	3,485 73	3,205 04	3,841 79	3,871 15	Van Buren.
127 82	7 55	73 05	11,898 66	6,867 94	13,776 87	8,295 32	Washtenaw.
553 88		316 56	8,203 81	29,761 08	9,889 84	35,946 37	Wayne.
12 78		7 30	835 27	686 79	1,036 82	829 52	Wexford.

NOTE.—For Permanent Insane..... \$179,740 12
 For Non-resident Insane (for detailed statement, see Table No. 42). 5,694 30 \$185,434 42
 Add for Insane Soldiers..... \$4,591 93
 Add for Insane Criminals..... 4,835 05 9,426 98
 Total as in Table No. 13..... \$194,861 40

Table No. 41.—Coroner's Fees paid during the Fiscal Year under Sec. 7980, C. L. 1871.

COUNTY.	NAME OF CORONER.	ON WHOM INQUEST HELD.	DATE OF ALLOWANCE BY COURT.	Amount of each Inquest.	Amount p'd each Coroner.	Am't paid in each County.
Allegan.....	W. S. Gill.....	Unknown.....	Apr. 8, 1884..	\$19 20		
".....	".....	".....	Apr. 8, 1884..	19 20	\$38 40	
".....	Irving J. Bell.....	".....	Apr. 8, 1884..	25 35	25 35	\$63 75
Antrim.....	J. J. McLaughlin.....	Nelson Erixon.....	May 6, 1884..	13 76	\$13 76	13 76
Berrien.....	James Pointer.....	Unknown.....	Nov. 21, 1883..	33 47	33 47	
".....	Chas. H. Schultz.....	David Ferguson.....	Jan. 31, 1884..	39 26	39 26	
".....	Daniel Chapman.....	Frank V. Parkham.....	Aug. 4, 1884..	8 50	8 50	
".....	J. W. Brewer.....	W. H. S. Beaver.....	Aug. 4, 1884..	17 29	17 29	98 52
Calhoun.....	A. N. Briggs.....	Unknown.....	June 11, 1884..	47 50	\$47 50	47 50
Cass.....	H. C. Lambert.....	James Garver.....	Apr. 4, 1884..	43 70	43 70	43 70
Charlevoix.....	A. J. McLeod.....	Thomas Barnes.....	Nov. 21, 1883..	34 10	34 10	34 10
Eaton.....	S. J. Henssaker.....	Chas. E. Case.....	Jan. 23, 1884..	100 98	100 98	100 98
Genesee.....	Noah Bates.....	Simon Moore.....	May 2, 1884..	58 70	58 70	58 70
Ionia.....	Henry V. Staley.....	John Stark.....	Oct. 8, 1883..	35 84	35 84	35 84
Mason.....	Levi Shackerton.....	Unknown.....	Sept. 27, 1883..	25 20	25 20	25 20
Menominee.....	Byron Taylor.....	A. N. Crook.....	Feb. 26, 1884..	23 24	23 24	23 24
Monroe.....	Lewis Darra.....	Unknown.....	Sept. 8, 1884..	37 21	37 21	37 21
Saginaw.....	Newton D. Lee.....	".....	June 4, 1884..	30 19	30 19	30 19
St. Clair.....	John M. Robertson.....	".....	Sept. 25, 1884..	38 17		
".....	".....	".....	Nov. 13, 1883..	29 92	68 08	
".....	J. Spalding.....	Robert R. Wilson.....	Sept. 28, 1883..	24 20	24 20	92 29
Washtenaw.....	D. O. Griffin.....	Wm. Betteredg.....	Oct. 12, 1883..	38 01	38 01	38 01
Wayne.....	James Chase.....	Unknown.....	Oct. 5, 1883..	45 14	45 14	
".....	Mathew Denne.....	Wm. Benson.....	Oct. 13, 1883..	16 60		
".....	".....	Bill Nix.....	Oct. 13, 1883..	16 60		
".....	".....	Thos. Gonis.....	Nov. 13, 1883..	16 16		
".....	".....	Michael Gleason.....	Dec. 8, 1883..	82 25		
".....	".....	Kinna Nixon.....	Jan. 17, 1884..	16 16		
".....	".....	One Peter.....	Jan. 17, 1884..	16 16		
".....	".....	Chas. Lee.....	Feb. 28, 1884..	16 16		
".....	".....	J. Line.....	Mar. 19, 1884..	16 16		
".....	".....	John Wells.....	June 11, 1884..	16 16		
".....	".....	Jack King.....	June 11, 1884..	16 16		
".....	".....	Wm. Burtram.....	June 11, 1884..	16 16		
".....	".....	Wm. S. Harrason.....	July 18, 1884..	70 93		
".....	".....	Philip King.....	July 10, 1884..	16 16	331 82	
".....	Eugene Weber.....	Unknown.....	Dec. 13, 1883..	47 77		
".....	".....	".....	July 10, 1884..	16 69	61 46	
".....	Oliver M. Dix.....	John Batterville.....	Feb. 28, 1884..	127 39	127 39	
".....	John Lock.....	Unknown.....	Aug. 26, 1884..	45 15		
".....	".....	Eugene Young.....	Sept. 5, 1884..	61 62		
".....	".....	Ida Wilby.....	Sept. 4, 1884..	18 28	125 35	
".....	Rudolph Graden.....	Unknown.....	Sept. 5, 1884..	36 65	36 65	
".....	Francis Murphy.....	".....	Sept. 17, 1884..	45 01		
".....	".....	".....	Sept. 17, 1884..	34 64	97 95	
".....	M. H. Coan.....	".....	Aug. 11, 1884..	24 98	24 98	
".....	Irving Wood.....	".....	July 10, 1884..	22 30	22 30	
".....	Thos. H. Sims.....	".....	Aug. 11, 1884..	29 49	29 49	884 53
Total.....						α\$1,527 52

α For apportionment to counties, see Table No. 40.

Table No. 42.—*Showing names of Non-Resident Insane and the amounts paid for their Support under Sec. 46, Act 194, 1877; also the County from which each was sent.*

COUNTIES.	NAME OF PERSON.	ASYLUM.		Amount in each County.	Totals.
		Eastern.	Michigan.		
Barry	Fannie Randall		\$223 00	\$223 00	\$223 00
Bay	Christoff Webber	\$238 23			
"	John O. Connell	61 06		287 28	287 28
Charlevoix	Elizabeth Clark		223 45	223 45	223 45
Cheboygan	Robt. McMurray	237 93			
"	Henry Lovelay	254 91		492 83	492 83
Chippewa	Adolphus Schuelitzer		221 64	221 64	221 64
Emmet	Mary Elizabeth Thayer		43 44	43 44	43 44
Genesee	Statie B. Wells	224 58			
"	John Miller	55 80		280 38	280 38
Huron	Thos. Glenn	220 90		229 90	229 90
Ingham	Sarah Frank Robinson	231 21		231 21	231 21
Ionia	Amos Powers	232 23			
"	Henry Gamage		163 32	395 54	395 54
Jackson	Chas. Irish		226 92		
"	Mary Whetstone		115 26	342 20	342 20
Kalamazoo	Frederick W. Hatchen		190 53		
"	Eveline P. Russell		222 57		
"	Mary E. Truax		23 55		
"	Elizabeth Thayer		230 56	667 21	667 21
Livingston	Margaret Gregory	218 14		218 14	218 14
Mackinac	Michael Reardon	65 35			
"	Paul Shirley		228 13	293 48	293 48
Marquette	Sam'l S. Mayberry		217 79	217 79	217 79
Muskegon	Catherine Farrell		215 14		
"	Wm. Schlegel		226 79		
"	Martin Hessing	204 37		646 30	646 30
Oakland	Geo. B. Mathews	236 72		236 72	236 72
Ottawa	John D. Kelly		222 09	222 09	222 09
Saginaw	Timothy Collins	230 70		230 70	230 70
Total		\$2,700 10	\$2,994 20		\$5,694 30

Table No. 43.—General Fund Expenditures on Allowances of Board of State Auditors, under Section 289, Compiled Laws of 1881.

	AUDITOR GENERAL.		Land Office.	Secretary of State's Office.	Executive Office.	Treasurer's Office.	Commissioner of Labor.	Legislature of 1883.	State Library.	Insurance Bureau.	Total.
	Use of Counties.	Use of Office.									
Paper.....	\$49 76	\$3,748 02	\$159 40	\$16,913 46	\$43 56	\$2 25	\$68 05	.....	\$230 71	\$48 12	
Printing.....	3,063 80	959 55	177 73	1,504 56	24 55	124 35	230 30	\$371 51	76 30	175 31	
Binding.....	1 50	1,328 93	159 75	1,328 93	24 75	57 14	65 14	830 00	326 65	69 24	
Postage.....	.....	4 00	440 00	4,198 00	154 30	257 00	.....	.....	94 00	244 00	
Stationery.....	.....	402 61	235 83	4,937 87	69 04	137 35	189 53	.....	97 80	130 40	
Express and Telegraph.....	.....	107 61	22 73	330 24	24 49	8 60	.....	148 00	358 40	98 01	
Horses and Freight.....	.....	2 60	.....	478 30	1 43	.....	.....	.....	61 18	24 75	
Traveling Expenses.....	.....	40 68	.....	87 70	.....	13 30	.....	.....	46 75	32 00	
Miscellaneous.....	.....	22 75	22 00	.....	22 00	13 30	.....	.....	.....	.....
Totals.....	\$3,156 06	\$6,492 88	\$1,237 43	\$25,375 55	\$340 17	\$613 89	\$353 02	\$1,339 51	\$1,330 79	\$311 53	

Table No. 43.—Continued.

	Commis- sioner of Railroads.	State Reporter.	Reports of State Officers and Boards.	State Officers and Capitol.	Session and Territorial Laws.	Attorney General's Office.	Supt. of Public In- structions Office.	State In- structions.	Sundries.	Total.
Paper.....	\$166 73	.....	\$21,971 78	\$38 00	.....	\$3 15	\$178 63	\$144 00	\$46 76	\$31,889 59
Printing.....	83 15	.....	10,918 60	.....	\$576 11	495 05	473 46	531 27	173 51	31,014 39
Binding.....	26 95	.....	.....	8 00	839 80	2 25	77 80	.....	131 30	16,051 08
Postage.....	100 00	.....	.....	.....	.....	111 50	657 00	.....	19 00	6,275 80
Stationery.....	50 30	.....	23 58	57 01	.....	63 13	129 71	.....	.....	9,078 11
Express and Freight.....	185 87	.....	4 35	63 60	.....	36 43	63 63	.....	12 72	1,316 61
Boxes and Freight.....	2 00	.....	.....	465 31	.....	.....	.....	.....	31 77	1,310 54
Traveling Expenses.....	14 10	.....	.....	.....	.....	37 75	165 64	.....	4 400 17	700 92
Fuel and Lights.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,194 88
Employees.....	375 00	.....	.....	13,988 48	.....	100 00	.....	.....	.....	24,539 45
Repairs and Supplies.....	93 00	4 00	4 50	24,064 45	.....	.....	8 70	.....	.....	8,380 72
Examining Lands.....	.....	.....	.....	8,280 52	.....	.....	.....	.....	7,117 43	7,117 43
Advertising.....	.....	.....	.....	.....	.....	13 50	4 00	.....	.....	125 30
Miscellaneous.....	133 30	.....	.....	116 45	.....	.....	.....	.....	2,851 53	3,123 68
Totals.....	\$1,229 80	\$6 25	\$32,924 81	\$17,111 82	\$1,405 91	\$369 76	\$1,751 56	\$675 27	\$10,902 36	\$138,026 30

a Includes \$160.18 for R. R. Crossings, \$28.20 for Board of Control for Railroads, \$33.19 for Board of Health, and \$56.85 for Board of Corrections and Charities. b \$104.48 more than shown in Table 13. The variation is accounted for as follows: During the year 1883, Voucher No. 50,784 was paid and charged to "Awards of Board," but in October, 1883, an examination disclosed an amount of \$104.16 paid for stationery, which should have been charged to the Bureau of Labor and Industrial Statistics. The error was corrected by transfer between the two accounts. But as the disbursement was made from Awards of Board in last year's report, the actual disbursements this year are reported this much less, so as to make the total for a series of years correct. The same principle is observed in the appropriation Table this year. Voucher No. 52,233 was allowed and paid for \$3.43 less than the items foot. A new Voucher was made for the shortage and handed to the Board for allowance. Voucher No. 53,750 was allowed and paid \$3.10 more than the items foot. When the error was discovered the amount was returned to the Treasury. This Table is made from the items in each Voucher, and is..... \$138,026 30 For above reason, deduct for amount taken from the account in Table No. 13..... \$104 16 \$104 48 For above reason, deduct for error in Voucher No. 53,750.....

For above reason, add for error in Voucher No. 53,750.....

Amount as in Table No. 13.....

10 104 48
\$137,921 72

Table No. 44.—Amount Paid for Advertising Lands offered for sale for Delinquent Taxes in May, 1884, under Sec. 69, Act No. 9, 1882, and Publishing Notices of Sale of State Tax Lands, Sec. 4, Act 7, 1882.

COUNTIES.	No. of Descriptions Advertised.	Amount at 30 cents Each.	No. of Incorrect Descriptions.	Amount Deducted for Incorrect Descriptions.	Amount Paid for each County.	Notice of Sale of State Tax Lands.	Total.
Totals	56,467	\$16,940 10	290	\$87 00	\$16,853 10	\$310 80	\$17,163 90
Alcona.....	927	\$278 10	2	\$0 60	\$277 50	\$4 20	\$281 70
Allegan.....	605	181 50	.....	.....	181 50	4 20	185 70
Alpena.....	3,008	902 40	6	1 80	900 60	"	900 60
Antrim.....	397	119 10	.....	.....	119 10	4 20	123 30
Arenac.....	No list	this year.—	Included	in Bay.	.....	.....	.....
Baraga.....	477	143 10	.....	.....	143 10	4 20	147 30
Barry.....	95	28 50	.....	.....	28 50	4 20	32 70
Bay.....	2,144	643 20	20	6 00	637 20	4 20	641 40
Benzie.....	266	79 80	3	90	78 90	4 20	83 10
Berrien.....	474	143 20	.....	.....	143 20	4 20	146 40
Branch.....	54	16 20	.....	.....	16 20	"	16 20
Calhoun.....	183	55 90	.....	.....	55 90	"	55 90
Cass.....	38	11 40	.....	.....	11 40	4 20	15 60
Charlevoix.....	186	40 80	.....	.....	40 80	4 20	45 00
Cheboygan.....	918	275 40	4	1 20	274 20	4 20	278 40
Chippewa.....	1,823	596 90	1	30	596 60	4 20	600 80
Clare.....	988	295 40	3	90	295 50	4 20	299 70
Clinton.....	117	35 10	2	90	34 20	4 20	38 40
Crawford.....	289	86 70	3	90	85 80	4 20	90 00
Delta.....	1,455	436 50	14	4 20	432 30	4 20	436 50
Eaton.....	112	33 60	1	30	33 30	4 20	37 50
Emmet.....	560	177 00	2	60	176 40	4 20	180 60
Genesee.....	218	65 00	.....	.....	65 00	4 20	69 10
Gladwin.....	1,164	349 20	.....	.....	349 20	4 20	353 40
Grand Traverse.....	209	63 70	.....	.....	62 70	4 20	66 90
Gratiot.....	491	147 20	2	60	146 70	4 20	150 90
Hillsdale.....	15	5 40	.....	.....	5 40	4 20	9 60
Houghton.....	1,512	453 60	.....	.....	453 60	4 20	457 80
Huron.....	497	149 10	1	30	148 80	4 20	153 00
Ingham.....	342	102 60	2	60	102 00	4 20	106 20
Ionia.....	104	31 20	.....	.....	31 20	4 20	35 40
Iosco.....	1,404	421 20	2	60	420 60	4 20	424 80
Isabella.....	898	269 40	4	1 20	268 20	4 20	272 40
Isle Royal.....	No delin	quent lands.	.....	.....	.....	.....	.....
Jackson.....	224	67 20	2	60	66 60	4 20	70 80
Kalamazoo.....	100	30 00	2	60	29 40	4 20	33 60
Kalkaska.....	490	126 00	1	30	125 70	"	125 70
Kent.....	1,012	303 60	13	3 80	299 70	4 20	303 90
Keweenaw.....	482	144 60	1	30	144 30	4 20	148 50
Lake.....	392	108 60	2	60	108 00	4 20	112 20
Lapeer.....	168	50 40	.....	.....	50 40	4 20	54 60
Leelanaw.....	268	80 40	2	60	79 80	4 20	84 00
Lenawee.....	200	60 00	2	60	59 40	4 20	63 60
Livingston.....	62	18 60	1	30	18 30	4 20	22 50
Mackinac.....	465	139 50	.....	.....	139 50	4 20	143 70
Macomb.....	24	7 20	1	30	6 90	4 20	11 10
Manistee.....	1,062	318 60	.....	.....	318 60	4 20	322 80
Manitou.....	282	84 60	1	30	84 30	4 20	88 50
Marquette.....	2,683	807 60	20	6 00	801 60	4 20	806 10
Mason.....	428	126 40	12	3 60	124 80	4 20	129 00
Mecosta.....	793	237 90	2	60	237 30	4 20	241 50
Menominee.....	865	258 50	12	3 60	254 90	4 20	259 10
Midland.....	1,402	420 60	2	60	420 00	4 20	424 20
Missaukee.....	1,112	333 80	.....	.....	333 80	4 20	338 10
Monroe.....	148	43 60	1	30	43 30	4 20	46 50

* Bill not presented, \$4.20 due.

Table No. 44.—Continued.

COUNTIES.	No. of Descriptions Advertised.	Amount at 3 cents Each.	No. of Incorrect Descriptions.	Amount Deducted for Incorrect Descriptions.	Amount Paid for each County.	Notice of Sale of State Tax Lands.	Total.
Montcalm.....	911	\$273 30	1	\$0 30	\$273 00	\$4 20	\$277 20
Montmorency.....	1,153	345 90	-----	-----	345 90	4 20	350 10
Muskegon.....	1,193	357 90	4	1 20	356 70	4 20	360 90
Newaygo.....	1,229	368 70	3	90	368 80	4 20	369 00
Oakland.....	151	45 30	-----	-----	45 30	4 20	49 50
Oceana.....	960	288 00	2	60	287 40	4 20	291 60
Ogoniaw.....	1,909	572 70	4	1 20	571 50	4 20	575 70
Ontonagon.....	2,563	768 90	6	1 80	767 10	4 20	771 30
Oscoda.....	757	227 10	-----	-----	227 10	4 20	231 30
Oscoda.....	506	151 80	-----	-----	151 80	4 20	156 00
Otsego.....	338	101 40	1	30	101 10	4 20	105 30
Ottawa.....	729	218 70	1	80	218 40	4 20	223 60
Presque Isle.....	1,275	383 50	5	1 50	381 00	4 20	385 20
Roscommon.....	1,942	573 60	6	1 80	570 80	4 20	575 00
Saginaw.....	1,715	514 50	7	2 10	512 40	4 20	516 60
Sanilac.....	959	287 70	3	90	286 80	4 20	291 00
Schoolcraft.....	1,027	308 10	43	12 90	295 20	4 20	299 40
Shiawassee.....	216	64 80	-----	-----	64 80	4 20	69 00
St. Clair.....	608	182 40	17	5 10	177 30	4 20	181 50
St. Joseph.....	31	9 30	-----	-----	9 30	4 20	13 50
Tuscola.....	799	239 70	2	60	239 10	4 20	243 30
Van Buren.....	350	105 00	1	30	104 70	4 20	108 90
Washtenaw.....	67	20 10	4	1 20	18 90	4 20	23 10
Wayne.....	1,186	355 80	26	7 80	348 00	4 20	352 20
Wexford.....	477	143 10	4	1 20	141 90	4 20	146 10

Table No. 45.—Recapitulation of Tables Nos. 46 to 51, inclusive, showing Amount of Specific Taxes Unpaid Sept. 30, 1883; Amount Charged in Fiscal Year; Amount Paid and Amount Unpaid Sept. 30, 1884.

CLASS OF TAX.	No. of Table.	Unpaid Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1884.
River Improvement.....	46	\$2,841 12	\$416 77	\$3,257 89	\$431 77	\$2,826 12
Railroad.....	47	62,521 57	679,735 70	742,057 27	617,629 03	124,428 24
Insurance.....	48	-----	126,432 70	126,432 70	126,432 70	-----
Plank Road.....	49	182 44	811 41	993 85	723 81	270 04
Express.....	49	-----	2,356 35	2,356 35	2,356 35	-----
Telegraph and Telephone.....	49	-----	10,144 99	10,144 99	10,144 99	-----
Mining.....	50	10,684 17	45,644 67	56,328 74	43,306 32	12,922 42
Freight, Sleeping, and Palace Car	51	872 99	2,316 68	3,189 67	1,579 23	1,610 44
Totals.....	-----	\$76,802 29	\$667,759 17	\$644,561 46	\$602,604 30	\$141,957 26

Table No. 46.—*River Improvement Specific Taxes Due, Amount Collected during Fiscal Year and Corporations paying the same; also, Amount remaining Unpaid, September 30, 1884.*

COMPANIES.	When Due.	Capital Paid in.	Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
An Gres, East Branch.	July, 1876.	\$6,347 85	\$63 48	-----	\$1,073 36	-----	\$1,073 36
" " "	" 1877.	9,729 25	97 29	-----			
" " "	" 1878.	13,154 00	121 54	-----			
" " "	" 1879.	12,155 55	121 55	-----			
" " "	" 1880.	33,475 55	334 75	-----			
" " "	" 1881.	33,475 55	334 75	-----	1,125 99	-----	1,125 99
An Sable	" 1879.	27,461 75	274 62	-----			
"	" 1880.	27,786 75	277 87	-----			
"	" 1881.	28,675 28	286 75	-----			
"	" 1883.	28,675 28	286 75	-----			
Little South Branch,	" 1883.	4,000 00	40 00	-----	90 00	\$90 00	
Pere Marquette				-----			
Little South Branch,				-----			
Pere Marquette				\$50 00			
Manistee River	" 1883.	25,177 73	251 77	-----	503 54	251 77	251 77
"	" 1884.	25,177 73	-----	251 77			
South Branch River	" 1872.	7,500 00	75 00	-----	300 00	-----	300 00
" " "	" 1873.	7,500 00	75 00	-----			
" " "	" 1874.	7,500 00	75 00	-----			
" " "	" 1875.	7,500 00	75 00	-----			
South Branch	" 1884.	4,000 00	-----	40 00	40 00	40 00	50 00
Tahquamenon	" 1884.	5,000 00	-----	50 00	50 00	-----	
Van Etten Creek	" 1883.	2,500 00	25 00	-----	75 00	50 00	25 00
"	" 1883.	2,500 00	25 00	-----			
"	" 1884.	2,500 00	-----	25 00	-----	-----	-----
Totals to Table No. 45	-----	\$825,792 27	\$2,841 12	\$416 77	\$3,257 89	\$431 77	\$2,826 12

Table No. 47.—Railroad Specific Taxes Due; Amount Collected during the Fiscal Year and Corporations paying the same; also Amount Remaining Unpaid September 30, 1884.

COMPANIES.	When Due.	1 BASIS OF TAX.		Unpaid Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1884.
		Gross Earnings.	Average No. of Miles.					
CHARTERED COMPANIES:								
Detroit, Grand Haven and Milwaukee	July, 1884	a \$2,517,140 00			\$25,171 40	\$25,171 40	\$25,171 40	
Erie and Kalamazoo	Jan., 1884	b 861,787 78			3,308 94	3,308 94	3,308 94	
		c 800,000 00						
Grand River Valley	" 1884	b 1,500,000 00			14,934 00	14,934 00	14,934 00	
Lake Shore and Michigan Southern	" 1884	a 491,500 00			43,434 66	43,434 66	43,434 66	
Michigan Central	" 1884	b 3,573,128 06			134,083 20	134,083 20	134,083 20	
		c 14,454,631 69						
GENERAL LAW COMPANIES:								
Bay View, Little Traverse and Mackinac	July, 1884	d 6,337 57	5.98		136 75	136 75	136 75	
Huckley and Douglas	" 1884	e 21,373 50	8.6		427 45	427 45	427 45	
Canada Southern Bridge Co.	" 1884	f 10,444 60	8.66		278 89	278 89	278 89	
Chicago and Canada Southern	" 1884	g 47,635 41	62.94		953 71	953 71	953 71	
Chicago and Grand Trunk	" 1884	h 886,000 00	224.		40,969 19	40,969 19	40,969 19	\$24,999 19
		i 1,089,306 17						
Chicago and Northwestern	" 1881	j 810,440 00	210.11	d \$3,469 57				3,469 57
" "	" 1884	k 1,364,381 40			75,963 75	75,963 75	75,963 75	
Chicago and West Michigan	" 1884	l 1,229,260 00	307.49		28,593 16	28,593 16	28,593 16	
Chicago, Detroit and Canada Grand Trunk Junc.	" 1884	m 1,437,607 92	378.28		7,037 12	7,037 12	7,037 12	
Chicago, Saginaw and Canada	" 1884	n 76,250 65	59.37		792 08	792 08	792 08	
Cincinnati, Wabash and Michigan	" 1883	o 89,604 07	38.		828 16	828 16	828 16	
" "	" 1884	p 16,407 89	7.83		1,360 28	1,360 28	1,360 28	
		q 68,013 79	33.4					
Detroit and Bay City	" 1884	r 599,000 00	147.25		14,128 69	14,128 69	14,128 69	
		s 78,249 50						
Detroit, Bay City and Alpena	" 1884	t 125,327 18	58.23		2,604 54	2,604 54	2,604 54	
Detroit, Butler and St. Louis	" 1884	u 402,361 51	105.1		8,051 23	8,051 23	8,051 23	
Detroit, Hillsdale and Southwestern	" 1884	v 48,148 86	65.3		963 88	963 88	963 88	
Detroit, Lansing and Northern	" 1884	w 94,640 00	246.16		38,046 94	38,046 94	38,046 94	
Detroit, Mackinac and Marquette	" 1884	x 239,789 41	153.9		4,795 78	4,795 78	4,795 78	
Detroit, Monroe and Toledo	" 1884	y 218,680 00			12,025 96	12,025 96	12,025 96	
Detroit Union Railroad Depot and Station	" 1883	z 265,078 70	54.67					
" "	" 1884	aa 8,140 69			203 53	203 53	203 53	
		ab 74,053 70			1,361 84	1,361 84	1,361 84	
Flint and Pere Marquette	" 1883	ac 1,367,000 00	346.9	d \$30,406 59				\$39,546 85
" "	" 1884	ad 735,150 53			89,955 37	89,955 37	89,955 37	
" "	" 1884	ae 1,445,240 00	361.31		2,123 13	2,123 13	2,123 13	
Fort Wayne and Jackson	" 1884	af 1,021,468 18	44.9		47,081 45	47,081 45	47,081 45	
Grand Rapids and Indiana	" 1881	ag 1,202,160 00	302.29					
		ah 763,374 85						

Table No. 47.—Continued.

COMPANIES.	When Due.	1 BASIS OF TAX.		Unpaid Sept. 30, 1883.	3 Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1884.
		Gross Earnings.	Average No. of Miles.					
GENERAL LAW COMPANIES—Continued:								
Saginaw, Tuscola and Huron	July, 1883	\$24,157 71	37.09	\$483 15		\$1,344 93		\$1,344 93
.....	" 1884	43,660 13	37.09		\$631 78			
Saginaw Valley and St. Louis	" 1884	109,729 81	45.1		\$2,194 60	2,194 60	\$2,194 60	
St. Joseph Valley	" 1884	5,121 08	10.		102 43	102 43		102 43
Stuvas and Bay County	" 1883	69,969 00	28.	1,399 38		1,399 38	1,399 38	
Toledo, Ann Arbor and Grand Trunk	" 1881	66,034 61	41.	1,320 69				
.....	" 1882	109,944 93	56.	2,173 90				
.....	" 1883	137,207 16	56.	2,744 14				
.....	" 1884	104,395 45	58.		3,637 91	10,101 64	1,390 69	8,790 95
Toledo and South Haven	" 1883	7,989 83	9.	159 80				
.....	" 1884	11,987 47	9.		\$25 35			385 15
Toledo, Canada Southern and Detroit	" 1884	180,080 00	47.27		8,164 98	8,164 98	8,164 98	
Traverse City	" 1884	146,119 68			733 14	733 14	733 14	
4Walsh, St. Louis and Pacific	" 1883	86,654 75	96.		1,416 80	1,416 80		1,416 80
West Branch and Morestown	" 1884	145,730 02	78.28	1,416 80	155 75	155 75		155 75
STREET RAILWAY COMPANIES:								
Bay City	" 1878	50,000 00		30 24				530 24
.....	" 1879	50,000 00		250 00		530 24		
.....	" 1880	50,000 00		250 00				
Port Huron and Gratiot	" 1873	17,450 00		87 75		283 25	87 75	175 50
.....	" 1876	17,000 00		87 75				
.....	" 1877			87 75				
.....	" 1880	10,000 00		50 00		100 00		100 00
West Side Street Railway Co., Grand Rapids	" 1881	10,000 00		50 00				
Totals to Table No. 45				\$63,331 57	\$679,735 70	\$742,057 27	\$617,639 03	\$124,428 24

¹ Detroit, Grand Haven and Milwaukee, 1 per cent on paid-in capital; Erie and Kalamazoo, $\frac{1}{2}$ per cent, and all other chartered companies, $\frac{1}{4}$ per cent on paid-in capital and loans; General Law Railroad Companies, 2 per cent on all gross earnings not exceeding \$4,000 per mile of road operated, and 3 per cent on excess of \$4,000 per mile; Companies for the construction of Union Railroad Stations and Depots, $\frac{3}{4}$ per cent on gross earnings; Street Railway Companies, $\frac{1}{4}$ per cent on paid-in capital.

² On General Law Companies, on certificate of the Railroad Commissioner.

³ Tawas and Bay County succeeded by the Detroit, Bay City and Alpena.

⁴ Detroit, Butler and St. Louis is controlled and operated by the Wabash, St. Louis and Pacific.

^a Balance.

^b Amount of paid-in capital.

^c Estimated under Act 57, 1873.

^d \$2,983.11 less than shown in Auditor General's Report for 1883, as the following taxes of 1883 on Street Railway Companies, were discharged under opinion of the Auditor General, dated Jan. 25, 1884: Ches Avenue \$167.11, Congress and Lake Street, 139.57, Detroit City \$1,292.88, Fort Wayne and Elmwood \$180.00, Jackson City \$38.50, Peter's Main \$75.00, Reed's Lake \$125.00, St. Joseph and Benton Harbor \$31.25, Street Railway Co. of East Saginaw \$120.00, and Street Railway Co. of Grand Rapids \$250.00.

Table No. 48.—Insurance Specific Taxes paid during Fiscal Year closing September 30, 1894, and companies paying the same.

NAME OF COMPANIES—DUE IN JAN.	Tax Paid	NAME OF COMPANIES—DUE IN JAN.	Tax Paid	NAME OF COMPANIES—DUE IN JAN.	Tax Paid
FIRE—Domestic Companies:			FIRE—Domestic Companies:		
Ætina, Hartford, Conn.	\$2,118 84	Home, New York, N. Y.	\$5,985 18	Rutgers, New York, N. Y.	\$84 91
Agricultural, Watertown, N. Y.	1,303 75	Howard, New York, N. Y.	810 25	Security, New Haven, Conn.	140 46
Amazon, Cincinnati, O.	485 70	Insurance Co. of North America, Philadelphia, Pa.	3,040 56	Shoe and Leather, Boston, Mass.	475 00
American, Newark, N. J.	428 40	Insurance Co. of the Co. of Philadelphia, Philadelphia, Pa.	36 40	Springfield F. and M., Springfield, Mass.	1,217 94
American, Boston, Mass.	129 13	Insurance Co. of the State of Pennsylvania, Philadelphia, Pa.		Standard, New York, N. Y.	87 60
American Central, St. Louis, Mo.	139 45	Insurance Co. of Philadelphia, Pa.		Star, New York, N. Y.	693 38
American Exchange, New York, N. Y.	67 46	Kings County, Brooklyn, N. Y.	232 20	Sterling, New York, N. Y.	125 22
American, Philadelphia, Pa.	1,998 56	Long Island, Brooklyn, N. Y.	163 19	St. Paul F. and M., St. Paul, Minn.	703 17
American, New York, N. Y.	83 00	Lorillard, New York, N. Y.	54 93	Teutonia Fire and Marine, Dayton, O.	124 03
Aurora Fire and Marine, Cincinnati, O.	164 56	Louisville Underwriters, Louisville, Ky.	245 83	Toledo Fire and Marine, Toledo, O.	314 50
Boston Marine, Boston, Mass.	42 51	Manufacturers' F. and M., Boston, Mass.	403 41	Traders', Chicago, Ill.	1,184 04
Boylston Mutual, Boston, Mass.	235 23	Manufacturers' and Builders', New York, N. Y.	569 16	Union, Philadelphia, Pa.	442 44
Buffalo, Buffalo, N. Y.	80 75	Mechanics', Brooklyn, N. Y.	72 16	Union, Philadelphia, Pa.	1 77
Buffalo German, Buffalo, N. Y.	665 24	Mechanics and Traders', New York, N. Y.	133 46	Union F. and M., Philadelphia, Pa.	622 55
Buffalo German, Buffalo, N. Y.	665 24	Mercantile, Cleveland, O.	316 98	Union, San Francisco, Cal.	703 85
Californian, San Francisco, Cal.	555 27	Mercantile, New York, N. Y.	465 68	United, Buffalo, N. Y.	98 23
Citizens, New York, N. Y.	470 74	Mercantile F. and M., Boston, Mass.	83 16	United States, New York, N. Y.	60 42
Citizens, Pittsburgh, Penn.	42 69	Mercantile F. and M., Boston, Mass.	336 10	Washington F. and M., Boston, Mass.	387 79
Clinton, New York, N. Y.	271 14	Merchants', Newark, N. J.	346 86	Western, New York, N. Y.	861 23
Commerce, Albany, N. Y.	173 84	Merchants', Providence, R. I.	538 30	Western Manufacturers' Mutual, Chicago, Ill.	
Commercial, New York, N. Y.	337 47	Milwaukee Mechanics' Mutual, Milwaukee, Wis.	139 74	Williamsburgh City, Brooklyn, N. Y.	407 87
Connecticut, Hartford, Conn.	650 24	Mississippi Valley Manufacturers' Mutual Insurance Co. of Rockford, Ill.			473 62
Continental, New York, N. Y.	4,092 96	National, Hartford, Conn.	56 03	Foreign Companies:	
Cropper, Dayton, O.	696 31	National, New York, N. Y.	617 73	British America Assurance Co., Toronto, Ont.	1,192 80
Dwelling House, Boston, Mass.	130 55	Newark, Newark, N. J.	135 25	City of London, London, Eng.	686 77
Flint, Boston, Mass.	56 62	New Hampshire, Manchester, N. H.	454 98	Commercial Union Assurance Co., London, Eng.	
Equitable F. and M. Providence, R. I.	540 53	New Orleans, New Orleans, La.	699 30	Fire Insurance Association, London, Eng.	1,156 35
Exchange of New York, N. Y.	17 02	New York Bowery, New York, N. Y.	153 27	Guardian F. and L., London, Eng.	665 95
Farragut, New York, N. Y.	31 64	Niagara, New York, N. Y.	1,606 33	Hamburg Bremen, Hamburg, Germany	486 80
Fremont's, Dayton, O.	284 65	Northwestern National, Milwaukee, Wis.	892 33	Imperial, London, Eng.	905 20
Fremont's, Boston, Mass.	98 17	Ohio, Dayton, O.	238 36	Lancashire, Manchester, Eng.	1,426 80
Fremont's, New York, N. Y.	48 25	Pacific, New York, N. Y.	153 75	Liverpool and London, Eng.	1,061 88
Fremont's Fund, San Francisco, Cal.	48 25	Pennsylvania, Philadelphia, Pa.	913 76	Liverpool and London and Globe, Liverpool, Eng.	517 93
Fremont's Trust, Brooklyn, N. Y.	1,215 30	Pennsylvania, Pittsburgh, Pa.	263 68	London Assurance Corporation, London, Eng.	2,292 88
Fire Association of Philadelphia, Philadelphia, Pa.		People's, New York, N. Y.	66 97	London and Lancashire, London, Eng.	610 39
Franklin, Philadelphia, Pa.	2,233 28	Phenix, Brooklyn, N. Y.	2,275 11	London and Provincial, London, Eng.	467 91
Franklin, Philadelphia, Pa.	2,233 28	Phenix, Hartford, Conn.	2,019 86	North British and Mercantile, London and Edinburgh, Great Britain (U. S. Branch)...	450 94
German American, New York, N. Y.	1,080 65	Providence, Boston, Mass.	68 95		
Germania, Newark, N. J.	1,704 14	Providence Washington, Providence, R. I.	405 37		
Germania, New York, N. Y.	1,96 27	Rochester German, Rochester, N. Y.	604 35		
Germania F. and M., Cincinnati, O.	210 69				
Glarud F. and M., Philadelphia, Pa.	461 33				
Glens Falls, Glens Falls, N. Y.	839 57				
Greenwich, New York, N. Y.	92 35				
Hanover, New York, N. Y.	2,462 57				
Hartford, Hartford, Conn.	3,353 13				

APPENDIX.

[Sept. 30,

Table No. 48.—Continued.

[illegible]

Table No. 49.—Plank Road, Express, and Telegraph Specific Taxes collected during Fiscal Year closing September 30, 1884, and Companies paying the same.

PLANK ROAD COMPANIES.	When Due.	¹ Net Profits.	Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
Auburn & Utica Gravel Road Company	July, 1884.	\$45 00	-----	\$3 25	\$3 25	\$2 25	
Birmingham & Pontiac Plank Road Company	" 1883.	449 99	\$22 50	-----	55 57	55 57	
Birmingham & Pontiac Plank Road Company	" 1884.	661 47	-----	33 07			
Clyde Plank and Macadamized Road Company	" 1884.	420 00	-----	21 00	21 00	21 00	
Detroit & Birmingham Plank Road Company	" 1873.	a 1,743 66	87 18	-----			
Detroit & Birmingham Plank Road Company	" 1883.	1,239 92	63 00	-----	338 84	149 18	\$189 66
Detroit & Birmingham Plank Road Company	" 1884.	8,793 27	-----	189 66			
Detroit & Erin Plank Road Company	" 1884.	1,415 82	-----	70 79	70 79	70 79	
Detroit & Lake St. Clair Plank Road Company	" 1884.	2,800 81	-----	140 02	140 02	140 02	
Detroit & Saline Plank Road Company	" 1883	215 17	10 76	-----			
Detroit & Saline Plank Road Company	" 1884.	1,982 11	-----	99 10	109 86	109 86	
Erie & Toledo Plank Road Company	" 1884.	20 60	-----	1 03	1 03	-----	1 03
Grand Rapids & Walker Plank Road Company	" 1884.	2,224 44	-----	111 23	111 22	111 22	
Grandville Plank Road Company	" 1884.	1,587 00	-----	79 35	79 35	-----	79 35
Pontiac & Auburn Plank or Gravel Road Company	" 1884	211 00	-----	10 55	10 55	10 55	
Pontiac & Orchard Lake Gravel Road Company	" 1884.	1,067 47	-----	53 37	53 37	53 37	
		\$19,877 23	-----				
Totals to Table No. 45.....			\$182 44	\$811 41	\$693 85	\$723 81	\$270 04

EXPRESS COMPANIES.						Tax Paid.
American.....						\$1,594 19
Canadian.....						137 83
McClure & Co's.....						21 77
United States.....						612 64
Total to Table No. 45.....						\$2,356 35

TELEGRAPH AND TELEPHONE COMPANIES.	When Due.	² Valuation.	Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
American District Telegraph Company	Jan., 1884.	\$2,447 10	-----	\$52 61	\$52 61	\$52 61	
Commercial Telegraph Co.	" 1884.	422 30	-----	9 08	9 08	9 08	
Lake Superior and Mineral Range Telegraph Co.	" 1884.	2,205 40	-----	47 42	47 42	47 42	
Michigan Bell Telephone Co.	" 1884.	54,174 75	-----	1,164 76	1,164 76	1,164 76	
Mutual Union Telegraph Co.	" 1884.	44,058 55	-----	947 26	947 26	947 26	
Telephone & Telegraph Construction Co.	" 1884.	126,888 45	-----	2,727 67	2,727 67	2,727 67	
Western Union Telegraph Co.	" 1883.	-----	-----	5 400 00			
Western Union Telegraph Co.	" 1884.	223,078 80	-----	4,798 19	5,196 19	5,196 19	
		\$453,255 35	-----				
Totals to Table No. 45.....				\$10,144 99	\$10,144 99	\$10,144 99	

¹ Five per cent on net profits, Act 219, 1881. ² Rate in 1883 .0215 on valuation. ^a Net profits less 10 per cent of paid-in capital.

^b Correction of error in tax of 1883.

Table No. 50.—Mining Specific Taxes due, Amounts collected during Fiscal Year, and Corporations paying the same; also, Amounts remaining Unpaid September 30, 1884.

COMPANIES.	When Due.	12 BASIS OF TAX.		Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
		Tons.	Lbs.					
COPPER:								
1 Allouez.....	July, 1884	875	1,377	-----	\$656 76	\$656 76	\$656 76	-----
2 Atlantic.....	" 1884	1,341	197	-----	1,005 83	1,005 83	1,005 83	-----
3 Aztec.....	" 1883	36	-----	\$27 00	-----	-----	-----	-----
".....	" 1880	8	737	6 23	-----	83 28	-----	\$33 28
4 Belt.....	" 1884	8	402	-----	6 15	6 15	6 15	-----
5 Calumet and Hecla.....	" 1884	16,562	1,045	-----	12,421 89	12,421 89	12,421 89	-----
1 Central.....	" 1884	634	656	-----	475 71	475 71	475 71	-----
1 Cliff.....	" 1883	33	53	24 77	-----	-----	28 65	-----
".....	" 1884	5	574	-----	3 88	28 65	28 65	-----
1 Conglomerate.....	" 1884	111	117	-----	83 30	83 30	83 30	-----
1 Copper Falls.....	" 1884	402	-----	-----	301 50	301 50	301 50	-----
2 Evergreen Bluff.....	" 1879	35	1,783	26 92	-----	-----	-----	-----
".....	" 1880	15	405	11 40	-----	38 32	-----	38 32
2 Franklin.....	" 1884	1,744	1,308	-----	1,308 49	1,308 49	1,308 49	-----
2 Grand Portage.....	" 1880	17	1,423	13 28	-----	-----	-----	-----
".....	" 1881	38	1,860	29 20	-----	-----	-----	-----
".....	" 1882	13	264	9 85	-----	612 08	315 25	296 83
".....	" 1883	378	1,080	283 90	-----	-----	-----	-----
".....	" 1884	367	1,598	-----	275 85	-----	-----	-----
2 Hancock.....	" 1882	285	1,897	214 46	-----	-----	-----	-----
".....	" 1883	270	575	202 71	-----	599 01	-----	599 01
".....	" 1884	242	906	-----	181 84	-----	-----	-----
2 Houghton ¹¹	" 1870	14	1,760	11 16	-----	11 16	-----	11 16
2 Huron.....	" 1870	841	863	631 07	-----	957 61	326 54	631 07
".....	" 1884	435	785	-----	326 54	-----	-----	-----
2 International.....	" 1880	-----	417	16	-----	16	-----	16
2 Mass.....	" 1884	329	1,474	-----	247 30	247 30	247 30	-----
2 Minnesota.....	" 1884	3	920	-----	2 27	2 27	2 27	-----
4 Minong.....	" 1884	1	1,562	-----	1 34	1 34	1 34	-----
2 Nonesuch.....	" 1882	50	1,061	44 63	-----	-----	-----	-----
".....	" 1883	23	454	17 42	-----	62 05	62 05	-----
2 Ogima.....	" 1880	8	1,937	6 74	-----	-----	-----	-----
".....	" 1882	8	776	6 28	-----	-----	-----	-----
".....	" 1884	1	1,000	-----	1 12	14 14	-----	14 14
2 Osceola Consolidated.....	" 1881	2,128	409	-----	1,596 15	1,596 15	1,596 15	-----
2 Peninsula.....	" 1884	424	1,400	-----	318 52	318 52	-----	318 52
2 Pewabic.....	" 1884	585	1,847	-----	439 44	439 44	439 44	-----
1 Phoenix.....	" 1881	218	10	163 50	-----	-----	-----	-----
".....	" 1882	204	1,537	153 58	-----	527 44	-----	527 44
".....	" 1883	280	985	210 38	-----	-----	-----	-----
2 Quincy.....	" 1884	3,006	239	-----	2,254 59	2,254 59	2,254 59	-----
2 Ridge.....	" 1884	30	155	-----	22 55	22 55	22 55	-----
1 Saint Clair.....	" 1874	40	1,867	30 70	-----	-----	-----	-----
".....	" 1880	-----	1,478	55	-----	-----	-----	-----
".....	" 1881	6	1,195	4 93	-----	-----	-----	-----
".....	" 1882	60	1,393	45 52	-----	161 32	-----	161 32
".....	" 1883	42	1,126	32 67	-----	-----	-----	-----
".....	" 1884	62	1,225	-----	46 95	-----	-----	-----
2 South Pewabic.....	" 1870	823	857	617 57	-----	617 57	-----	617 57
2 Sumner ¹²	" 1875	30	1,363	21 01	-----	-----	-----	-----
".....	" 1880	2	1,394	2 78	-----	25 74	-----	25 74
2 Tamarack.....	" 1884	3	1,435	-----	2 78	2 78	2 78	-----
2 Union of Lake Superior.....	" 1869	1	827	87	-----	87	-----	87
2 Wolverine.....	" 1883	32	1,457	24 55	-----	286 90	-----	286 90
".....	" 1884	349	1,622	-----	262 35	-----	-----	-----
Total Copper.....	-----	33,494	1,507	\$2,877 77	\$22,243 10	\$25,120 87	\$21,558 54	\$3,562 33

¹ Mine in Keweenaw County.² Mine in Houghton County.³ Mine in Ontonagon County.⁴ Mine in Isle Royal County.¹¹ Succeeded by Huron Copper Mining Co.¹² Succeeded by Hancock Mining Co.¹³ Rate of tax on copper, 75c per ton; on iron, 1c. per ton; on coal, $\frac{1}{2}$ c per ton.

Table No. 50.—Continued.

COMPANIES.	When Due.	BASIS OF TAX.		Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
		Tons.	Lbs.					
IRON:								
Albion.....	July, 1880	3,244	-----	\$32 44	-----	\$32 44	-----	\$32 44
Argyle.....	" 1883	12,461	-----	124 61	-----	281 61	-----	281 61
".....	" 1884	15,700	-----	-----	\$157 00	-----	-----	-----
Bay State.....	" 1883	1,236	-----	12 36	-----	18 67	-----	18 67
".....	" 1884	631	-----	-----	6 31	-----	-----	-----
Beanfort.....	" 1884	18,319	-----	-----	183 19	183 19	-----	183 19
Beasimer.....	" 1879	8,505	-----	85 05	-----	-----	-----	-----
".....	" 1880	21,681	-----	216 81	-----	-----	-----	-----
".....	" 1881	18,347	-----	183 47	-----	949 17	\$590 99	358 18
".....	" 1882	16,718	-----	167 18	-----	-----	-----	-----
".....	" 1883	27,494	-----	274 94	-----	-----	-----	-----
".....	" 1884	2,172	-----	-----	21 72	-----	-----	-----
Boston.....	" 1884	19,088	-----	-----	199 88	199 88	199 88	-----
Brier Hill.....	" 1884	4,412	-----	-----	44 12	44 12	44 12	-----
Calumet.....	" 1884	29,112	-----	-----	291 12	291 12	-----	291 12
Cambridge.....	" 1884	47,508	-----	-----	475 08	475 08	475 08	-----
Champion.....	" 1884	104,960	-----	-----	1,049 60	1,049 60	1,049 60	-----
Cheshire.....	" 1880	17,891	-----	178 91	-----	-----	-----	-----
".....	" 1881	13,201	-----	132 01	-----	367 66	-----	367 66
".....	" 1882	5,674	-----	56 74	-----	-----	-----	-----
Chicago.....	" 1882	5,531	-----	55 31	-----	55 31	-----	55 31
Cleveland.....	" 1884	218,219	-----	-----	2,182 19	2,182 19	2,182 19	-----
Cleveland Hematite.....	" 1880	19,500	-----	195 00	-----	-----	-----	-----
".....	" 1881	18,947	-----	189 47	-----	383 47	-----	383 47
Columbian.....	" 1881	5,496	-----	54 96	-----	-----	-----	-----
".....	" 1882	11,158	-----	111 58	-----	294 33	-----	294 33
".....	" 1883	12,065	-----	120 65	-----	-----	-----	-----
".....	" 1884	714	-----	-----	7 14	-----	-----	-----
Cornell.....	" 1881	30,856	-----	308 56	-----	308 56	-----	308 56
Crystal Falls.....	" 1883	9,461	-----	94 61	-----	99 16	99 16	-----
".....	" 1884	455	-----	-----	4 55	-----	-----	-----
Curry.....	" 1884	3,676	-----	-----	36 76	36 76	36 76	-----
Dallies.....	" 1883	44,836	-----	448 36	-----	465 23	-----	465 23
".....	" 1884	1,687	-----	-----	16 87	-----	-----	-----
Delphic.....	" 1884	3,410	-----	-----	34 10	34 10	-----	34 10
Detroit.....	" 1884	12,314	-----	-----	123 14	123 14	123 14	-----
Dexter.....	" 1884	4,878	-----	-----	48 78	48 78	-----	48 78
East Champion.....	" 1884	4,453	-----	-----	44 53	44 53	-----	44 53
Edwards.....	" 1880	5,455	-----	54 55	-----	54 55	-----	54 55
Erie.....	" 1883	2,730	-----	27 30	-----	81 35	-----	81 35
".....	" 1884	5,405	-----	-----	54 05	-----	-----	-----
Etna.....	" 1884	1,091	-----	-----	10 91	10 91	-----	10 91
Great Western.....	" 1884	22,925	-----	-----	228 25	228 25	-----	228 25
Green Bay.....	" 1880	3,366	-----	33 66	-----	48 95	-----	48 95
".....	" 1881	1,529	-----	15 29	-----	-----	-----	-----
Hewitt.....	" 1883	9,666	-----	96 66	-----	171 82	-----	171 82
".....	" 1884	7,516	-----	-----	75 16	-----	-----	-----
Home.....	" 1880	850	-----	8 50	-----	8 50	8 50	-----
Humboldt.....	" 1884	31,986	-----	-----	318 66	318 66	318 61	-----
Indiana.....	" 1883	4,176	-----	41 76	-----	85 38	-----	85 38
".....	" 1884	4,362	-----	-----	43 62	-----	-----	-----
Iron Cliffs.....	" 1884	92,947	-----	-----	929 47	929 47	929 47	-----
Iron River.....	" 1883	100,389	-----	-----	1,003 69	1,003 69	1,003 69	-----
Jackson.....	" 1884	90,311	-----	-----	903 11	903 11	903 11	-----
Keel Ridge.....	" 1884	5,033	-----	-----	50 33	50 33	50 33	-----
Lake Superior.....	" 1884	200,799	-----	-----	2,007 99	2,007 99	2,007 99	-----
Lille.....	" 1884	2,442	-----	-----	24 42	24 42	24 42	-----
Lumbermen's.....	" 1884	102,354	-----	-----	1,023 54	1,023 54	1,023 54	-----
Manganese.....	" 1880	10,889	-----	108 69	-----	115 88	-----	115 88
".....	" 1881	669	-----	6 69	-----	-----	-----	-----

• Mine in Marquette County.
• Mine in Menominee County.

18 Rate of tax on copper, 75c per ton; on iron, 1c. per ton; on coal, $\frac{1}{2}$ c. per ton.

Table No. 50.—Continued.

COMPANIES.	When Due.	BASIS OF TAX.		Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Due.	Unpaid, Sept. 30, 1884.
		Tons.	Lbs.					
IRON.—Continued:								
Marquette and Pacific Rolling Mill	July, 1876	37,806		\$378 06				
" " "	1877	50,891		508 91				
" " "	1878	39,340		393 40				
" " "	1879	90,581		905 81				
" " "	1880	9,637		96 37		\$1,867 26		\$1,867 26
" " "	1881	15,172		151 72				
" " "	1882	1,693		16 68				
" " "	1883	163		1 63				
" " "	1884	1,463			\$14 68			
Mastodon	" 1883	3,477		34 77				
" " "	1884	18,648			186 48	221 25		221 25
McComber	" 1884	14,676			146 76	146 76		146 76
Menominee	" 1884	265,839			2,658 89	2,658 89	\$ 658 89	
Metropolitan	" 1884	36,335			363 35	363 35		
Michigamme	" 1884	42,539			425 39	425 39	425 39	
Milwaukee	" 1884	805			8 05	8 05	8 05	
Nanaimo	" 1884	29,056			290 56	290 56	290 56	
National	" 1884	21,030			210 30	210 30	210 30	
Negaunee Concentrating Works	" 1881	10,483			104 83	104 83	104 83	
New York Hematite	" 1883	2,103		21 05		21 05	21 05	
Northwestern	" 1884	7,147			71 47	71 47	71 47	
Orion	" 1880	601		5 01		5 01		5 01
Paint River	" 1885	4,615		46 15				
" " "	1884	5,626			56 26	102 41		102 41
Pendell	" 1884	318			3 18			3 18
Penn	" 1884	238,341			2,383 41	2,383 41	2,383 41	
Pittsburg and Lake Angeline	" 1884	27,259			272 59	272 59	272 59	
Pittsburg and Lake Superior	" 1883	40,590		405 90		606 05	405 90	200 15
Pittsburg and Lake Superior	" 1884	20,015			200 15			
Republic	" 1884	152,565			1,525 65	1,525 65	1,525 65	
Saginaw	" 1884	9,108			91 08	856 22	856 22	
" " "	1884	76,514			765 14			
Spurr Mountain	" 1878	22,648		228 48				
" " "	1879	2,189		21 89				
" " "	1880	1,409		14 09		444 26		444 26
" " "	1883	8,672		86 72				
" " "	1884	9,108			91 08			
Sterling	" 1884	3,619			36 19	36 19	36 19	
St. Lawrence	" 1883	9,992		99 92		209 63		209 53
" " "	1884	10,961			109 61			
Swansey	" 1882	9,537		95 37				
" " "	1883	31,497		314 97		545 64		545 64
" " "	1884	13,730			137 30			
Taylor	" 1884	6,189			61 89	61 89	61 89	
Titan	" 1884	13,066			130 66	130 66		130 66
Union Mining Co.	" 1882	13,596		135 86		235 73		235 73
" " "	1883	9,987		99 87				
Union Mine	" 1884	4,534			45 34	43 34	43 34	
Vulcan	" 1883	1,778		17 78		17 78		17 78
Watson	" 1881	3,104		31 04		31 04		31 04
West Republic	" 1884	30,734			307 34	307 34	307 34	
Westmore	" 1883	1,766		17 66				
" " "	1884	2,774			27 74	45 40		45 40
Wheat	" 1884	6,635			66 25	66 25		66 25
Winthrop	" 1893	23,250		232 59		417 87		417 87
" " "	1854	18,528			185 28			
Winthrop Hematite	" 1884	31,619			316 19	316 19		316 19
York	" 1884	1,517			15 17	15 17	15 17	
Youngstown	" 1881	15,292			152 92	152 92	152 92	
Total Iron		3,025,528		\$7,196 82	\$23,058 46	\$30,355 28	\$21,285 14	\$8,970 14

5 Mine in Marquette County.
 6 Mine in Menominee County.
 7 Mine in Baraga County.

¹³ Rate of tax on copper, 73c. per ton; on iron, 1c. per ton: on coal, $\frac{1}{2}$ c. per ton.

Table No. 50.—Continued.

COMPANIES.	When Due.	13BASIS OF TAX.		Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Due.	Unpaid, Sept. 30, 1884.
		Tons.	Lbs.					
COAL:								
1 Cornnna.....	July, 1881	12,252	-----	\$61 26	-----	} \$96 26	-----	\$96 26
2 ".....	" 1882	7,000	-----	35 00	-----		-----	-----
3 Eureka.....	" 1882	37,477	-----	187 38	-----	187 38	-----	187 38
4 Jackson.....	" 1884	48,119	-----	-----	\$240 59	240 59	\$240 59	-----
5 Michigan.....	" 1882	23,989	-----	119 93	-----	} 225 94	-----	-----
6 ".....	" 1881	21,203	-----	106 01	-----		217 63	8 31
10 Williamston.....	" 1884	884	-----	-----	4 42	4 42	4 42	-----
<hr/>								
Total Coal.....	-----	150,924	-----	\$509 58	\$245 01	\$754 59	\$462 64	\$291 95
Total Copper.....	-----	33,494	1,507	2,877 77	22,241 10	25,118 87	21,558 54	3,560 33
Total Iron.....	-----	3,025,528	-----	7,196 82	23,058 46	30,255 28	21,285 14	8,970 14
<hr/>								
		3,209,946	1,507					
Aggregate to Table No. 45.	-----	-----	-----	\$10,584 17	\$45,544 57	\$56,128 74	\$43,906 32	\$12,822 42

* Mine in Shiawassee County.

* Mine in Jackson County.

10 Mine in Ingham County.

13 Rate of tax on copper, 75c. per ton; on iron 1c. per ton; on coal, $\frac{1}{2}$ c. per ton.

Table No. 51.—Freight, Sleeping, and Palace Car Specific Taxes due, Amounts collected during the Fiscal Year, and Corporations paying the same; also, Amounts Unpaid September 30, 1884.

COMPANIES— ¹ ACTS 173, 1873, AND 152, 1883.	When Due.	Gross Receipts.	Unpaid, Sept. 30, 1883.	Charged in 1884.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid, Sept. 30, 1884.
American Refrigerator Trans- sit Fast Freight Line.....	July 1, 1884	\$46 80	-----	\$1 17	\$1 17	\$1 17	
Armour Refrigerator Line.....	" 1884	3,430 16	-----	85 75	85 75	85 75	
Bansfield & Company.....	" 1884	123 61	-----	3 09	3 09	3 09	
Charles C. Comstock.....	" 1884	261 50	-----	6 29	6 29	6 29	
Chicago & G'd Trunk Car Co.....	" 1884	9,874 48	-----	246 86	246 86	246 86	
Chickering & Kysor.....	" 1884	97 27	-----	2 43	2 43	2 43	
Cobbs & Mitchell.....	" 1884	202 02	-----	5 06	5 06	5 06	
Columbus & Hocking Coal and Iron Co.....	" 1884	489 50	-----	12 24	12 24	12 24	
Cumner Lumber Co.....	" 1884	979 82	-----	24 50	24 50	24 50	
Outler & Savidge Lumber Co.....	" 1884	19 76	-----	49	49	49	
Detroit Car Co.....	Feb. 1, 1879	4,348 08	\$86 96	-----	170 09	-----	\$170 09
" ".....	" 1880	2,245 00	44 90	-----		-----	
" ".....	" 1881	1,911 68	38 23	-----		-----	
Detroit Car Loan Co.....	" 1879	5,714 92	114 30	-----	310 68	-----	310 68
" ".....	" 1880	5,800 00	116 00	-----		-----	
" ".....	" 1881	4,018 91	80 38	-----		-----	
Empire Transportation Co.....	" 1876	6,165 96	123 32	-----	123 32	-----	123 32
Eric & Chicago Car Co.....	July 1, 1884	3,068 34	-----	99 21	99 21	99 21	
Estate of Jesse Hoyt, deceased	" 1884	1,176 65	-----	a 23 53	23 53	23 53	
Fraser Lubricator Co.....	" 1884	244 69	-----	6 12	6 12	6 12	
George H. Hammond & Co.....	" 1884	202 02	-----	5 05	5 05	5 05	
Hood, Gale & Co.....	" 1884	61 67	-----	1 53	1 53	1 53	
International Car Co.....	" 1884	7,488 55	-----	187 21	187 21	187 21	
Jackson Rolling Stock Co.....	" 1884	653 08	-----	16 33	16 33	16 33	
James Haynes & Sons.....	" 1884	41 55	-----	1 03	1 03	1 03	
J. Cumner & Son.....	" 1884	971 23	-----	24 28	24 28	24 28	
Marshall Car Co.....	Feb. 1, 1879	5,031 84	100 64	-----	222 76	-----	222 76
" ".....	" 1880	3,074 00	61 48	-----		-----	
" ".....	" 1881	3,032 23	60 64	-----		-----	
Merchants' Despatch Trans- portation Co.....	July 1, 1884	28,890 01	-----	722 25	722 25	-----	722 25
Michigan Rolling Stock Co.....	" 1884	1,034 64	-----	25 87	25 87	25 87	
New York Central Sleeping Car Co.....	" 1884	10,860 50	-----	271 51	271 51	271 51	
Osterhout & Fox Lumber Co.....	" 1884	201 07	-----	5 03	5 03	5 03	
Ozias W. Shipman.....	" 1884	607 89	-----	15 20	15 20	-----	15 20
Peninsular Car Co.....	" 1884	7,825 00	-----	195 63	195 63	195 63	
Pierce, Charles W.....	" 1884	13 62	-----	34	34	34	
Fullman Palace Car Co.....	" 1884	4,375 50	-----	109 39	109 39	109 39	
Standard Oil Co.....	" 1884	1,257 35	-----	31 43	31 43	31 43	
Union Railroad & Transporta- tion Co.....	Feb. 1, 1874	2,307 22	46 14	-----	46 14	-----	46 14
Woodruff Sleeping & Parlor Coach Co.....	July 1, 1884	7,514 75	-----	187 87	187 87	187 87	
		{ \$43,649 84 }					
		{ 92,903 03 }					
Totals to Table No. 45.....	-----	-----	\$872 99	\$2,316 68	\$3,189 67	\$1,579 23	\$1,610 44

¹ Prior to 1884, under Act of 1873, 2 per cent on gross earnings; for 1884 and subsequent years, 2½ per cent on gross earnings.

a Figured at 2 per cent, should have been figured at 2½ per cent.

Table No. 52.—Interest on Surplus Revenue, etc.

Interest on Funds deposited.....				\$42,238 16
INTEREST ON OVERDUE SPECIFIC TAXES:				
<i>Railroads:</i>				
Canada Southern Bridge Co.—Tax due in 1884.....		\$3 04		
Detroit & Bay City Railroad Co.—Tax due in 1884.....		206 05		
Detroit, Grand Haven & Milwaukee Railway Co.—Tax due in 1884.....		249 62		
Flint & Pere Marquette Railroad Co.—Tax due in 1883.....		1,685 80		
Grand Rapids & Indiana Railroad Co.—Tax due in 1884.....		655 84		
Grand River Valley Railroad Co.—Tax due in 1884.....		156 81		
Hobart & Manistee Railroad Co.—Tax due in 1883.....		82 35		
Jackson, Lansing & Saginaw Railroad Co.—Tax due in 1884.....		411 45		
Kalamazoo & South Haven Railroad Co.—Tax due in 1881.....		18 52		
Michigan Air Line Railroad Co. (from Jackson west)—Tax due in 1884.....		48 61		
Michigan Central Railroad Co.—Tax due in 1884.....		1,407 87		
Michigan Midland & Canada Railway Co.—Tax due in 1881.....		1 95		
Miner's Range Railroad Co.—Tax due in 1883.....		96 83		
Port Huron & Gratiot Street Railway Co.—Tax due in 1875.....		42 25		
Saginaw Bay & Northwestern Railroad Co.—Tax due in 1883.....	\$251 93			
" " " " " " " " 1884.....	48 13			
Tawas & Bay County Railroad Co.—Tax due in 1883.....		300 06		
Toledo, Ann Arbor & Grand Trunk Railway Co.—Tax due in 1881.....		25 29		
Toledo, Canada Southern & Detroit Railway Co.—Tax due in 1884.....		273 49		
		119 07	\$5,733 90	
<i>Mining:</i>				
Belt Copper Mines—Tax due in 1884.....			\$0 06	
Bessemer Iron Co.—Tax due in 1879.....	\$17 94			
" " " " " " " " 1880.....	30 56			
" " " " " " " " 1881.....	13 02			
		61 52		
Brier Hill Mining Co.—Tax due in 1881.....		18		
Cliff Copper Co.—Tax due in 1883.....		1 74		
Copper Falls Mining Co.—Tax due in 1884.....		42		
Crystal Falls Mining Co.—Tax due in 1883.....		6 62		
Curry Iron Co.—Tax due in 1884.....		04		
Detroit Iron Co.—Tax due in 1884.....		24		
Grand Portage Copper Co.—Tax due in 1880.....	\$2 82			
" " " " " " " " 1881.....	4 14			
" " " " " " " " 1882.....	72			
		7 70		
Home Iron Co.—Tax due in 1880.....		1 79		
Iron River Co.—Tax due in 1884.....		2 33		
Keel Ridge Mine—Tax due in 1884.....		84		
Lillie Mining Co.—Tax due in 1884.....		07		
Mass Mining Co.—Tax due in 1884.....		48		
Menominee Mining Co.—Tax due in 1884.....		10 20		
Michigan Coal Co.—Tax due in 1882.....		8 28		
National Iron Mine—Tax due in 1881.....		25		
New York Hematite Mining Co.—Tax due in 1883.....		54		
Noncuch Mining Co.—Tax due in 1882.....	\$3 86			
" " " " " " " " 1883.....	33			
		4 29		
Pittsburgh & Lake Angeline Iron Co.—Tax due in 1884.....		26		
" " " " " " " " Superior " " " " 1883.....		4 58	112 52	
<i>Freight, Sleeping, and Palace Car:</i>				
Chickering & Kysor—Tax due in 1881.....		\$0 03		
Jackson Rolling Stock Co.—Tax due in 1884.....		15		
James Haynes & Sons—Tax due in 1884.....		01		
Woodruff Sleeping and Palace Coach Co.—Tax due in 1884.....		1 64	1 83	
<i>River Improvement:</i>				
Little South Branch Pere Marquette River Improvement Co.—Tax due in 1883.....		\$1 43		
Manistee River Improvement Co.—Tax due in 1883.....		10 18		
South Branch Improvement Co.—Tax due in 1884.....		62		
Van Etten Creek Improvement Co.—Tax due in 1882.....	\$1 07			
" " " " " " " " 1883.....	1 31	2 38	14 61	
<i>Plank Roads:</i>				
Birmingham & Pontiac Plank Road Co.—Tax due in 1883.....		\$0 46		
Detroit & Birmingham Plank Road Co.—Tax due in 1873.....	\$63 06			
" " " " " " " " " " 1883.....	1 27	64 33		
Detroit & Saline Plank Road Co.—Tax due in 1883.....	\$0 26			
" " " " " " " " " " 1884.....	1 60	1 86	66 65	5,929 51
Total.....				\$48,167 67

* Includes \$13,365 interest on \$297,000.00 U. S. bonds held by Fund Commissioners.

Table No. 53.—Summary of Reports of Mining

COMPANIES.	CAPITAL STOCK PAID IN.		Amount Invested in Real Estate.	Amount of Personal Property.
	In Cash.	By Conveyance of Property.		
Agogebie Iron and Pine Land Company.....	\$20,900 00	-----	\$20,250 00	-----
Allouez Mining.....	1,145,104 83	-----	16,983 57	\$121,110 83
Atlantic Mining.....	280,030 00	\$700,000 00	678,306 62	341,127 47
Beaufort Iron Mining.....	28,732 50	50,000 00	-----	14,187 07
Calumet & Hecla Mining.....	1,200,030 00	-----	4,388,128 16	2,942,969 63
Cambria Mining.....	500,000 00	-----	-----	540,870 42
Central Mining.....	100,000 00	-----	20,988 23	272,769 90
Champion Iron Mining.....	503,000 00	-----	485,000 00	553,114 97
Cleveland Iron Mining.....	500,000 00	2,000,000 00	121,771 72	504,395 57
Conglomerate Mining.....	1,150,000 00	1,250,000 00	1,379,369 35	82,821 89
Crossus Mining.....	-----	203,000 00	-----	-----
Detroit Iron Mining Company, for 1883.....	-----	100,000 00	101,120 55	3,476 84
Detroit Copper Mining Company of Arizona.....	83,434 35	-----	93,608 32	39,137 07
Dexter Mining.....	14,645 00	100,000 00	97,199 38	2,400 62
Erie Iron Mining.....	21,018 00	422,000 00	-----	33,333 12
Grand Portage Copper Mining.....	50,000 00	-----	10,200 00	35,519 69
Iron Cliffs Mining.....	1,000,000 00	-----	933,142 21	401,914 19
Iron Star Mining.....	8,784 75	420,000 00	-----	423,000 00
Jackson Iron Mining.....	300,000 00	-----	319,874 64	711,659 30
John Duncan Land & Mining.....	40,000 00	37,000 00	77,000 00	-----
Lake Superior Iron Mining.....	-----	1,500,000 00	1,237,963 00	595,353 10
Lille Mining.....	500,000 00	-----	-----	488,548 15
Mass Mining, for 1882.....	149,202 00	-----	10,625 00	34,500 00
Michigan & Colorado Mining.....	19,000 00	337,525 00	3,9,436 25	5,000 00
Michigan Stone Mining.....	-----	30,000 00	5,000 00	25,000 00
Michigamme Mining.....	-----	d 500,000 00	500,000 00	65,664 96
Milwaukee Iron Mining.....	128,000 00	374,000 00	28,866 20	508,398 46
Minnesota Mining.....	448,000 00	-----	17,854 26	9,604 72
Minong Copper Mining.....	54,069 23	-----	16,000 00	2,765 40
New York Iron Mining.....	100,000 00	-----	2,500 00	730,206 42
Northwestern Iron Mining.....	40,000 00	-----	-----	8,408 91
Osceola Consolidated Mining.....	480,000 00	770,000 00	592,428 45	319,252 57
Parks Exploring, Mining & M'fg Co.....	-----	6,000 00	-----	-----
Penn Iron Mining.....	375 00	1,373,125 00	1,004,235 20	665,775 57
Peninsular Iron Mining.....	90,003 00	110,000 00	110,000 00	82,581 90
Quincy Mining.....	-----	1,000,000 00	-----	617,253 50
Republic Iron Mining.....	2,500,000 00	-----	2,500,000 00	1,559,944 10
Ridge Copper Mining.....	210,000 00	200,000 00	203,541 00	9,535 22
Sterling Iron Mining.....	150,000 00	-----	101,114 00	15,978 00
Sturgeon River Land & Iron Mining.....	-----	6,000 00	6,000 00	-----
Summit Exploring Mining & M'fg Co.....	10,000 00	800,000 00	800,000 00	-----
Tobin Exploring, Mining & M'fg Co.....	-----	400,000 00	400,000 00	-----
The Metropolitan Iron & Land Co. of Mich..	142,653 00	600,000 00	e 600,000 00	-----
Union Iron Mining.....	149,900 00	50,000 00	121,155 00	168,131 52
Union Mills Plaster Mining.....	-----	109,475 00	-----	16,742 06
Total.....	\$12,809,755 70	\$13,445,125 00	\$17,419,963 03	\$12,925,163 14

a Quartz Rock.

b Unclassified Mineral.

c Cubic feet of stone.

Companies received during the Fiscal Year 1884.

INDEBTEDNESS.		Amount Due the Corporation.	PRODUCT.						PIG IRON MAN- UFACTURED.	
Unsecured or Floating.	Secured or Bonded.		COPPER.		IRON ORE.		OTHER MINERAL.		Gross Tons.	Lbs.
			Net Tons.	Lbs.	Gross Tons.	Lbs.	Tons.	Lbs.		
		\$340 30								
\$49,341 44		852 03	875	1,377						
36,903 64		763 02	1,341	197						
2,001 99		3,608 52			18,343	1,650				
785,600 07		2,604,129 46	16,562	1,045						
7,437 35		74,926 28			47,508					
22,627 29		273 99	634	556						
28,934 43		32,424 18			104,960					
46,546 70		342,403 98			217,029					
169,315 31		7,515 09	111	117						
2,000 00										
33,108 35		833 54			1,911					
11,833 54			1,457							
	\$26,908 07	2,577 01			4,878					
60,117 00		26,346 00			2,731					
145,113 46			367	1,598						
26,075 68	151,000 00	297,045 22			92,947		a 2,579		15,373	
2,500 00					122					
217,278 01		457,966 48			90,311				8,427	1,909
3,777 48		258,368 19			200,799					
1,696 29		3,818 50			2,442					
21,000 00			333	086						
2,000 00	46,000 00	4,000 00					b 2,000			
1,000 00		725 00					c 318,985			
14,453 19		139,284 08			42,539					
23,469 78		6,179 36			805					
3,449 83		3,650 83	3	066						
4,000 00		9,000 00	1	1,582						
25,465 12		67,006 75			45,296					
5,000 00		3,450 52			7,139					
57,064 07			2,128	409						
33,814 29		77,902 86			238,341					
17,563 55		25,406 81							8,451	
60,543 70		23,188 95	3,006	230						
111,933 92		62,767 07			152,534	590				
949 34		3,524 01	30	155						
		87 50			3,619					
		57,124 36			36,335					
74,406 85		30,225 58							6,829	1,680
16,055 12	37,500 00	4,865 32					f 6,401			
\$2,129,877 79	\$261,408 07	\$4,632,568 79	45,651	697	1,310,590				39,061	1,349

d Cash and property paid in on capital stock.

e Real and personal estate combined.

f Gypsum.

Table No. 54.—Summary of Reports of Plank and

COMPANIES.	Year covered by report.	Miles com- pleted.	Cost of Road.	Amount Borrowed.	Amount of all Money Expended.	CAPITAL	
						Amount of	Paid in.
Auburn & Utica Gravel Road Co.....	1883	4½	\$2,600 00	-----	-----	\$10,000 00	-----
Birmingham & Pontiac Plank Road Co.	1883	-----	14,418 23	-----	-----	25,000 00	\$14,418 23
Olyde Plank & Macadamized Road Co..	1883	7	38,383 09	\$700 00	\$48,383 09	20,000 00	20,000 00
Detroit & Birmingham Plank Road Co.	1883	-----	28,000 00	-----	-----	50,000 00	28,000 00
Detroit & Erin Plank Road Co.....	1883	-----	52,000 00	-----	-----	52,000 00	52,000 00
Detroit & Howell Plank Road Co.....	1883	-----	88,493 04	3,200 00	14,325 27	90,000 00	90,000 00
Detroit & Lake St. Clair Plank Road Co.	1883	-----	14,336 27	-----	4,370 41	50,000 00	21,130 00
Detroit & Prairie Mound Plank Rd Co.	1883	7	-----	11,000 00	-----	22,000 00	10,671 00
Detroit & Saline Plank Road Co.....	1883	-----	66,283 00	-----	-----	100,000 00	66,283 00
Erie & Toledo Plank Road Co.....	1883	6½	28,539 00	-----	-----	50,000 00	13,850 00
Grand Rapids & Walker Plank Road Co.	1883	7½	14,500 00	-----	14,500 00	25,000 00	-----
Grandville Plank Road Co.....	1883	-----	10,011 72	-----	3,502 48	24,000 00	9,600 00
Pontiac & Auburn Gravel Road Co.....	1883	3½	2,550 00	-----	-----	10,000 00	-----
Pontiac & Orchard L'e Gravel Road Co.	1883	10½	-----	-----	-----	20,000 00	13,000 00
Reed Lake Avenue Co.....	1883	4½	-----	-----	-----	25,000 00	13,000 00

* Contingent expenses.

Table No. 55.—Receipts from Specific Taxes; Amount of, used in Payment of Interest on Trust Funds; Amount applicable to payment of Interest on Bonded Debt during Fiscal Year.

1884.				
Sept. 30.	Specific Tax applicable to payment of Interest.....	-----	-----	\$759,355 13
	Interest on Normal School Fund.....	-----	\$3,661 51	
	" " Agricultural College Fund.....	-----	18,739 02	
	" " University Fund.....	-----	34,618 66	
	" " Primary School Fund.....	\$217,010 89		
	" " " Five Per Cent Fund.....	17,761 01	234,771 90	291,791 09
		\$234,771 90	\$291,791 09	
	Surplus carried to Table No. 56.....	-----	-----	\$467,540 04
	Surplus to credit of Primary School Interest Fund (Table No. 56).....	438,665 68	438,665 68	
	Total transferred from Specific Tax Fund to Primary School Interest Fund.....	\$678,437 58		
	Aggregate transfers from Specific Tax Fund to Edu- cational Funds.....	-----	\$730,456 77	

Gravel Road Companies received during the Fiscal Year 1884.

STOCK.	EARNINGS.		RECEIPTS.		Divi- dends.	Set apart for Re- paration Fund.	Indebted- ness.	Net Profits.
	Whole Amount.	Expended on Road.	From Tolls.	Other Sources.				
Expended.								
	\$232 00	a \$30 00 157 00 a 616 30 387 90						\$45 00
\$14,418 22	1,665 67		\$1,665 67		\$456 50			661 47
30,000 00			2,647 78		1,120 00		3700 00	420 00
		a 1,611 73 2,313 27 a 500 00 15,258 85	7,715 27	\$3 00	3,500 00			1,415 82
52,000 00	16,774 67		16,256 67	518 00	4,680 00			5,203 08
86,493 04	10,548 48	10,717 99	10,548 48	3,200 00	3,600 00		3,200 00	
31,130 00	7,170 72	4,370 41	7,123 72	48 00	4,850 00			2,800 31
22,000 00	2,045 30	2,569 04	2,045 30				11,236 00	
66,263 00	9,617 15	7,635 04	9,617 15			3,916 00		1,963 11
28,339 00	1,906 37	1,877 77	1,406 37	500 00			11,007 94	20 60
14,500 00	3,872 10	1,647 68	3,872 10					2,224 44
9,600 00	3,461 23	638 11	3,448 73	12 50	1,680 00			1,567 00
	796 00	a 265 00 320 00			211 00	300 00		211 00
	2,965 00	1,897 53	2,965 00		1,000 00			1,067 47
	2,219 19	a 407 50 1,863 34	2,219 19					

Part of year 6½ miles operated.

Table No. 56.—Interest on Bonded Debt.

1884.			
Sept. 30.	Specific Tax applicable to payment of Interest.....		\$467,564 04
May, 1884,	Interest on War Bounty Bonds.....	\$10,395 00	
Nov., 1884,	" " " " " ".....	8,190 00	18,585 00
			\$448,979 04
	Amount transferred to Two-Million-Loan Sinking Fund for Premium on War Bounty Bonds (Table No. 3).....		10,313 86
	Surplus to Primary School Interest Fund, Table No. 55 (see Table No. 3).....		\$438,665 68

Table No. 57.—Showing Amount of Cash paid to County Treasurers through Old and New Tax Law Divisions of Account during Fiscal Year ending September 30, 1884.

COUNTIES.	OLD TAX LAW DIVISION OF ACCOUNT.					NEW TAX LAW DIVISION OF ACCOUNT.					Aggregate.
	DURING QUARTER ENDING					DURING QUARTER ENDING					
	Dec. 31, 1883.	March 31, 1884.	June 30, 1884.	Sept. 30, 1884.	Total.	Dec. 31, 1883.	March 31, 1884.	June 30, 1884.	Sept. 30, 1884.	Total.	
Alcona.....	\$7,710 03		\$0 25		\$7,710 28	\$6,804 26	\$62 30	\$14 88	\$3,615 46	\$10,526 99	\$18,237 27
Allagan.....						53 78	25 97		17 30	97 05	97 05
Allegan.....	10,288 88		13 43			1,427 00	189 13	605 44	161 14	2,382 71	12,650 16
Alpena.....	4,673 21			\$108 30	4,781 51	1,825 18	72 89	41 91	1,784 67	3,727 65	8,509 16
Antrim.....									106 68	106 68	106 68
Arenac.....											
Baraga.....	2,217 26				2,217 26	805 63	28 70	7 89	640 06	1,483 28	3,699 54
Barry.....	895 17				895 04	70 18			6 13	76 31	973 35
Bay.....	23,806 71		87		23,906 71	3,452 22			1,687 38	5,039 60	28,946 31
Benzie.....	1,823 94				1,823 94	516 45	103 40			617 85	2,441 79
Berrien.....	2,712 35		2 56		2,714 91	124 33	145 28	1 80	24 44	295 85	3,010 76
Branch.....	427 41				427 41	49 84		224 81	4 63	279 31	706 73
Calhoun.....	449 54			285 01	634 55	41 24			299 34	340 58	1,025 13
Cass.....	126 78				126 78	1 74	3 49	113 56	2 05	120 84	256 62
Charlevoix.....	2,535 93		2 06		2,538 99	2,528 03	89 43	266 61	1,571 50	4,466 57	7,004 46
Cheboygan.....	4,680 87				4,680 87	3,109 75	312 00			3,421 75	8,092 62
Chippewa.....	6,307 99				6,307 99	14,465 99	944 88			15,410 87	31,738 46
Clare.....	6,581 94		1 29		6,582 63	1,812 18	231 89	106 71		2,150 78	8,733 41
Clinton.....	133 78				133 78	419 69			60 64	480 33	614 11
Crawford.....	3,165 90		81		3,166 71	4,188 06	247 40	141 33	422 07	4,988 86	8,165 57
Delta.....	6,214 21				6,214 21	2,788 98	11 14		560 83	3,350 15	8,565 15
Eaton.....	1,728 00				1,728 00	97 39	1 98	222 20	34 89	355 96	2,081 96
Emmet.....	5,814 76		31		5,815 07	1,816 14	159 53	16 01	612 77	2,587 45	8,412 98
Genesee.....	2,603 09				2,603 09	35 58	14	23	13 84	49 29	2,653 38
Gladwin.....	11,427 62		7 01		11,434 63	2,798 98	383 80	213 13	906 21	4,199 72	15,634 35
Grand Traverse.....						678 17	57 36	77 90	756 59	1,520 02	1,520 02
Grandtrot.....	116 75		10 72		127 47	886 90		289 57		1,149 47	1,276 94
Hilledale.....	64 65				64 65	24 92			22 57	47 49	112 14
Houghton.....	10,516 35				10,516 35	9,543 45	346 86	68 24	28 14	9,988 41	20,505 56
Huron.....	3,810 43				3,810 43	607 01	165 86	107 90		880 27	4,690 70
Ingham.....	321 55				321 55	2,676 91	906 92	843 46		4,814 84	5,150 86
Ionia.....	698 61				698 61	180 10	2 83	50 65	103 07	286 15	984 76
Iosco.....	9,388 18				9,388 18	4,843 73	214 03	147 65	1,807 63	7,012 03	16,399 21
Isabella.....	5,605 49		5 69		5,611 18	1,917 93	839 23	75 63	1,010 57	3,842 86	9,454 04
Ile Royal.....		8 95			8 95		4 01			4 01	13 96
Jackson.....	2,163 06		8 77		2,166 80	28 54	8 92	9 96	30 71	78 13	9,244 98
Jalamazoo.....	687 31				687 31	6 98	2 86		5 90	15 76	703 07

Kalkaska.....	\$4,201 43	\$13 22	\$4,213 64	\$10,453 37	\$156 59	\$20 99	\$11,494 98	\$12,054 83	\$10,268 47
Kent.....	10,247 87		12,186 07	178 10	38 33	29 81	17 53	247 15	15,883 92
Keweenaw.....	3,104 86	\$9 56	4,849 89	1,904 93	189 67		112 03	2,164 63	7,004 52
Lake.....	1,633 24	76	3,102 62	5,074 85	134 43		671 48	6,492 80	9,588 51
Lapier.....			1,538 24	48 55	32 83		50 15	0,481 99	1,694 57
Leelanaw.....	1,505 31		1,505 31	343 96	53 60		105 13	670 31	2,175 62
Lenawee.....	1,561 15		1,561 15	40 01				68 84	1,561 15
Livingston.....				9,400 48			36 83		68 84
Mackinac.....	3,467 10		3,467 10	66 67				9,400 48	12,867 58
Macomb.....	284 01		284 01					66 67	280 68
Manistee.....	4,026 37		4,026 37	2,983 29	10 86		784 94	3,999 30	8,025 57
Manitou.....	701 60	1 08	703 68	30 00	80 39		14 23	127 03	659 71
Marquette.....	11,969 44	62	11,969 44	11,188 96	267 04		27 48	11,821 43	23,594 48
Mason.....	1,014 50	\$41 87	1,066 37	686 31	10 05		147 33	1,006 09	1,006 46
Meosia.....	7,246 92		7,246 92	1,180 66	433 26		1,917 46	3,711 76	10,958 68
Menominee.....	4,667 88		4,667 88	4,728 11	15 31			4,846 14	9,514 02
Midland.....	11,504 99		11,504 99	1,831 33			661 84	13,336 33	13,336 33
Misaukee.....	6,757 68		6,757 68	8,991 05	2,081 24		78 31	19,296 73	18,964 41
Monroe.....		216 89	216 89				231 34	309 63	536 54
Montcalm.....	149 36	2 92	152 28	602 77	37 08		301 36	391 21	1,143 49
Montmorency.....	11,293 42		11,293 42	12,203 99				12,203 99	23,497 41
Muskegon.....	3,668 61		3,668 61	300 06	47 79		203 62	552 42	4,521 03
Newaygo.....	7,148 93		7,148 93	1,754 90	41 54		98 83	2,617 19	9,766 13
Oakland.....	476 73		476 73	3 55	9 76		1,950 02	1,963 43	2,440 16
Oceana.....	5,264 90		5,264 90	566 00	108 39		319 19	1,037 55	6,302 45
Ogemaw.....	7,045 14	3 34	7,048 48	3,055 51	334 48		1,773 66	5,239 19	12,287 66
Ontonagon.....	15,238 74	15 42	15,254 16	1,934 08	169 18		39 25	2,192 51	17,447 67
Oscoda.....	6,432 36		6,432 36	3,101 64	210 25		1,755 77	5,535 18	11,987 54
Oscoda.....	4,385 43	5 41	4,390 84	6,125 37	244 58		3,605 50	10,433 30	14,429 14
Otsego.....	2,440 10		2,440 10	3,352 81	189 88			3,559 67	5,992 77
Ottawa.....	1,465 07		1,465 07				268 17	779 91	2,245 98
Presque Isle.....	10,092 53		10,092 53	11,539 75	576 74		6,303 45	18,670 45	28,763 97
Roscommon.....	9,080 57		9,080 57	4,531 75	1,550 48		619 54	7,170 26	16,259 85
Saginaw.....				1,573 29	1,216 40			1,216 40	1,216 40
Sanilac.....	6,772 61	19	6,772 80	1,573 29	134 11		237 59	2,061 87	8,884 67
Schoolcraft.....	3,374 72		3,374 72	13,946 71				14,706 54	18,081 26
Shiawassee.....	1,336 67		1,336 67	165 90			167 90	443 16	1,779 83
St. Clair.....	354 72		354 72	459 95				459 95	813 97
St. Joseph.....	188 84		188 84	6 89			3 69	10 68	199 42
Tuscola.....	4,645 29		4,645 29	538 62	64 53			684 12	5,329 41
Van Buren.....	1,870 01		2,353 91	169 31	37 04			455 31	2,809 13
Washtenaw.....	764 96		764 96	42 17	10 13		268 77	115 44	880 42
Wayne.....	6,034 26		6,034 26	34 31	2 68		67 33	5,185 23	11,219 48
Wexford.....	5,081 82		5,081 82	4,136 81	27 90		1,032 76	5,271 13	11,136 83
Totals.....	\$335,191 76	\$1,614 09	\$336,805 85	\$200,108 92	\$13,969 02	\$15,931 66	\$40,849 73	\$270,988 93	\$6,492,525 34

Kalamazoo.....	335 11	380 56	\$107 74	\$163 45	365 86	397 87	\$41,007 73	\$757 31	327 70	\$41,000 50	\$42,610 86
Kalamazoo.....	491 17	510 31	1,808 90	313 30	3,873 58	73 97	2,783 42	73 37	493 13	8,432 76	6,396 87
Kalamazoo.....	9,359 56	517 70	1,511 84	4,386 66	15,716 05	2,615 66	6,677 79	58,214 66	491 08	61,886 08	77,162 11
Kalamazoo.....	34 40	517 70	1,511 84	4,386 66	15,716 05	2,615 66	6,677 79	58,214 66	491 08	61,886 08	77,162 11
Kalamazoo.....	132 48	182 36	1,044 66	1,044 66	1,044 66	1,044 66	1,044 66	1,044 66	1,044 66	1,044 66	1,044 66
Lapeer.....	64 14	157 73	199 21	399 40	880 48	287 79	16 59	23,968 13	44 34	23,968 61	24,919 09
Lapeer.....	324 68	135 76	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	11 03	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	41 90	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	601 20	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	2,004 46	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	2,024 88	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	1,491 49	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	663 23	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	1,280 41	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	104 98	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	375 03	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	496 20	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	8,752 89	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	1,229 97	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	720 22	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	29 10	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	771 44	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	1,067 24	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	92 58	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	600 45	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	658 92	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	1,165 69	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	8 17	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	1,367 34	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	804 23	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	73 35	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	1,865 76	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	99 88	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	863 23	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	1,086 47	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Lapeer.....	490 62	132 83	243 56	507 07	1,210 24	40 15	1,568 26	5,745 64	34 20	1,670 33	2,980 57
Footings.....			\$22,102 61	\$22,302 40	\$22,074 18	\$52,673 36	\$80,633 88	\$339,404 18	\$104,672 44	\$1,437,388 81	\$1,636,462 99

Table No. 59.—Paid Counties from Primary School Interest Fund during Fiscal Year.

COUNTIES.	No. of Children.	Apportioned in 1884.	COUNTIES.	No. of Children.	Apportioned in 1884.
Totals.....	557,379	\$730,943 08	Lake.....	1,805	\$2,102 55
Alcona.....	1,091	\$1,429 21	Lapeer.....	9,608	12,586 48
Allegan.....	12,452	16,312 12	Leelanaw.....	2,348	3,075 88
Alpena.....	3,389	4,439 69	Lenawee.....	14,267	18,690 79
Antrim.....	2,440	3,196 40	Livingston.....	6,510	8,528 10
Arenac.....	1,093	1,431 63	Mackinac.....	1,190	1,558 90
Baraga.....	737	952 37	Macomb.....	10,926	14,183 06
Barry.....	8,013	10,497 03	Manistee.....	5,452	7,142 19
Bay.....	13,074	17,196 94	Manitou.....	425	556 75
Benzie.....	1,331	1,743 61	Marquette.....	8,353	10,945 06
Berrien.....	11,906	15,465 86	Mason.....	3,277	4,292 87
Branch.....	7,972	10,443 32	Mcosta.....	5,537	7,253 47
Calhoun.....	11,406	14,941 86	Menominee.....	3,850	5,043 50
Cass.....	6,313	8,270 03	Midland.....	2,559	3,352 29
Charlevoix.....	2,716	3,567 86	Missaukee.....	577	755 87
Cheboygan.....	2,926	3,833 06	Monroe.....	11,733	15,370 23
Chippewa.....	1,979	2,593 49	Montcalm.....	10,381	13,509 11
Clare.....	1,334	1,747 54	Montmorency.....	173	233 18
Clinton.....	8,813	11,545 03	Muskegon.....	10,806	14,155 86
Crawford.....	549	719 19	Newaygo.....	5,291	7,265 33
Delta.....	1,882	2,465 42	Oakland.....	11,702	15,329 63
Eaton.....	9,317	12,205 27	Oceana.....	4,338	5,693 78
Emmet.....	2,448	3,206 88	Ogemaw.....	827	1,083 37
Genesee.....	11,789	15,443 59	Ontonagon.....	1,140	1,493 40
Gladwin.....	405	530 55	Osceola.....	4,027	5,499 88
Grand Traverse.....	3,255	4,264 05	Oscoda.....	230	301 30
Gratiot.....	8,161	10,690 91	Otsego.....	948	1,241 88
Hillsdale.....	9,396	12,308 76	Ottawa.....	12,923	16,929 13
Houghton.....	8,578	11,237 18	Presque Isle.....	1,050	1,375 50
Huron.....	8,285	10,866 45	Roscommon.....	357	467 67
Ingham.....	10,257	13,436 67	Saginaw.....	22,015	28,539 65
Ionia.....	9,679	12,679 49	Sanilac.....	10,989	14,329 50
Iosco.....	2,534	3,319 54	Schoolcraft.....	704	922 24
Isabella.....	4,744	6,351 00	Shiawassee.....	8,644	11,323 64
Ile Royal.....			St. Clair.....	16,424	21,515 44
Jackson.....	12,528	16,411 68	St. Joseph.....	8,180	10,715 80
Kalamazoo.....	9,942	13,024 02	Tuscola.....	9,870	12,929 70
Kalkaska.....	1,373	1,798 63	Van Buren.....	9,392	12,285 03
Kent.....	25,077	32,850 87	Washtenaw.....	12,969	16,969 39
Keweenaw.....	1,502	1,967 62	Wayne.....	62,712	82,153 73
			Wexford.....	2,577	3,375 87

NOTE.—Includes deficiency for 1883.

a \$136 45.

b 334 12.

c 224 51.

d 81 51.

\$776 59.

557,379 children @ \$1.30 per capita = \$720,166 49.

Amount paid as above..... \$730,943 08

Deduct deficiency for 1883..... 776 59

\$730,166 49.

Table No. 60.—Taxes, etc., Charged Counties June 30, 1884.

COUNTIES.	TAXES OF 1881 AND PREVIOUS YEARS.				STATE TAX OF 1882 AND SUBSEQUENT YEARS.			Aggregate.
	Taxes.	Interest.	Expense of Sals.	Total.	Taxes.	Interest.	Total.	
Alcona.....	\$67 98	\$19 60	\$10 20	\$97 78	\$8 12	\$0 54	\$8 66	\$106 44
Allegan.....	92 11	56 88	18 55	167 54	1 01	07	1 08	168 62
Alpena.....	186 31	43 88	27 30	257 49	4 12	28	4 40	261 89
Antrim.....	13 36	5 18	2 00	20 54				20 54
Arenac.....	244 55	77 44	39 75	361 74	1 51	11	1 62	363 36
Baraga.....	112 14	67 16	18 50	197 80	1 94	14	2 08	199 88
Barry.....	46 44	40 87	6 40	93 71				93 71
Bay.....	1721 71	414 69	34 10	1,700 50	20 53	1 44	21 97	1,192 47
Benzie.....	18 51	37 64	6 20	62 35	27	02	29	62 64
Berrien.....	97 10	93 54	8 10	198 74	4 28	18	4 46	203 20

Table No. 60.—Continued.

COUNTIES.	TAXES OF 1881 AND PREVIOUS YEARS.				STATE TAX OF 1882 AND SUBSEQUENT YEARS.			Aggregate.
	Taxes.	Interest.	Expense of Sale.	Total.	Taxes.	Interest.	Total.	
Branch.....	\$11 09	\$14 54	\$1 50	\$27 13	.....	.....	.....	\$27 13
Calhoun.....	9 08	13 21	2 50	23 79	\$0 45	\$0 03	\$0 48	24 27
Cass.....	40 02	90 09	1 00	131 11	.....	.....	.....	131 11
Charlevoix.....	29 94	9 67	2 70	42 31	53	04	57	42 88
Cheboygan.....	10 69	7 95	2 00	20 64	3 24	23	3 47	24 11
Chippewa.....	86 83	25 36	22 30	134 39	15 59	1 10	16 69	151 06
Clare.....	126 86	15 31	18 30	160 47	1 95	14	2 09	162 56
Clinton.....	49 77	26 28	9 30	85 35	32	02	34	85 69
Crawford.....	94 51	52 69	16 30	163 50	5 34	37	5 71	169 21
Delta.....	114 13	8 23	56 75	181 11	3 31	23	3 54	184 65
Eaton.....	58 13	68 15	8 65	134 93	.....	.....	.....	134 93
Emmet.....	32 36	7 48	24 20	64 04	69	06	74	64 78
Genesee.....	34 92	30 96	5 40	71 28	.....	.....	.....	71 28
Gladwin.....	138 49	52 88	25 38	216 76	36	08	39	217 14
Grand Traverse.....	123 24	43 32	16 30	181 76	1 37	10	1 47	183 23
Gratiot.....	189 33	327 72	38 35	555 40	1 20	08	1 28	556 68
Hillsdale.....	6 68	50 52	95	56 13	.....	.....	.....	56 13
Houghton.....	2,862 12	787 36	219 50	3,818 98	2 20	15	2 35	3,821 33
Huron.....	493 58	337 44	105 85	935 87	4 53	32	4 85	940 73
Ingham.....	133 06	132 53	11 18	276 77	53	04	57	277 34
Ionia.....	4 85	25 04	90	30 79	.....	.....	.....	30 79
Iosco.....	103 57	20 19	10 03	133 79	3 49	24	3 64	137 43
Isabella.....	290 80	207 41	46 13	514 34	15	01	16	514 50
Jackson.....	66 69	60 58	5 87	133 14	5 72	40	6 12	139 26
Kalamazoo.....	24 09	4 37	2 60	31 06	15	01	16	31 22
Kalkaska.....	7 52	8 75	3 50	19 77	06	05	71	20 48
Kent.....	300 17	263 08	34 20	597 45	88	06	94	598 39
Keweenaw.....	.....	.....	.....	.....	23	02	25	25
Lake.....	4 42	79	60	5 81	3 21	22	3 43	9 24
Lapeer.....	48 49	66 65	7 50	122 64	23	02	25	122 89
Leelanaw.....	76 41	60 70	18 00	155 11	08	01	09	155 20
Lenawee.....	7 48	14 53	1 48	23 49	.....	.....	.....	23 49
Livingston.....	8 87	4 65	5 00	18 52	.....	.....	.....	18 52
Mackinac.....	2,321 13	745 62	300 99	3,367 74	23 22	1 68	24 92	3,392 66
Macomb.....	7 37	1 31	60	9 28	.....	.....	.....	9 28
Manistee.....	149 17	99 30	26 65	275 12	6 00	42	6 42	281 54
Manitou.....	56 62	19 28	82 40	157 30	3 67	25	3 92	161 12
Marquette.....	152 31	102 67	69 40	324 38	85	06	91	325 29
Mason.....	59 64	26 87	19 23	96 74	1 79	13	1 92	100 06
Meosta.....	389 43	315 58	50 13	755 14	2 40	17	2 57	757 71
Menominee.....	417 12	86 17	79 45	575 74	9 50	97	10 47	586 21
Midland.....	213 29	105 54	81 90	350 73	3 67	26	3 93	354 66
Missaukee.....	70 47	21 97	15 37	107 81	14	01	15	107 96
Monroe.....	57 75	23 55	7 50	88 80	2 77	19	2 96	91 76
Montcalm.....	117 28	51 54	24 60	193 42	10	01	11	193 53
Montmorency.....	146 75	41 67	11 50	199 92	10 67	74	11 31	211 23
Muskegon.....	356 75	191 45	64 45	612 65	2 54	18	2 72	615 37
Newaygo.....	88 57	46 71	25 35	160 63	1 20	08	1 28	161 91
Oakland.....	2 01	36	2 37	2 37	.....	.....	.....	2 37
Oceana.....	292 94	222 38	39 30	554 52	1 99	14	2 13	556 65
Ogemaw.....	150 71	97 07	23 33	271 11	1 98	14	2 12	273 23
Ontonagon.....	9,536 93	3,869 90	540 20	13,947 03	85 40	5 99	91 39	14,038 42
Osceola.....	80 40	21 80	11 80	114 00	17	01	18	114 18
Oscoda.....	39 52	7 03	7 80	54 35	8 31	62	9 43	63 78
Otsego.....	205 07	71 16	22 30	298 43	5 59	43	6 41	304 84
Ottawa.....	394 55	412 71	25 08	832 34	1 55	11	1 66	834 00
Presque Isle.....	177 21	39 23	13 50	229 93	5 98	38	5 74	235 67
Roscommon.....	162 52	43 12	34 10	239 74	3 67	28	3 93	243 67
Saginaw.....	311 39	188 06	29 89	529 34	15 42	1 08	16 50	545 84
Sanilac.....	110 32	71 23	28 45	210 00	.....	.....	.....	210 00
Schoolcraft.....	59 11	16 92	25 40	101 33	3 31	23	3 54	104 87
Shiawassee.....	113 87	78 35	25 80	216 92	68	05	73	217 65
St. Clair.....	38 76	21 95	10 20	70 91	.....	.....	.....	70 91
Tuscola.....	276 10	244 11	53 88	574 89	33	02	35	575 24
Van Buren.....	53 13	53 53	24 73	131 39	.....	.....	.....	131 39
Washtenaw.....	74	33	1 00	2 07	.....	.....	.....	2 07
Wayne.....	418 54	274 40	68 10	761 04	46 38	3 25	49 63	810 67
Wexford.....	124 37	55 96	22 00	202 33	23	02	25	202 58
Footings.....	\$24,307 22	\$11,302 63	\$2,699 40	\$38,319 25	\$347 76	\$24 57	\$372 33	\$38,691 58

Table No. 61.—*Delinquent Taxes of 1883; Acres returned; Valuation of Property returned, and Amount of Taxes thereon.*

COUNTIES.	Page of Tax Book.	No. of Acres Returned.	Valuation of Property.	TAXES RETURNED UNDER NEW TAX LAW.		
				Local Credited to Co. as Collected at Aud. Gen'l's Office.	Total of State Credited to Co. when Returned.	Aggregate.
Totals.....	.....	7,181,768.64	\$46,142,661 20	\$794,894 10	\$78,044 54	\$870,938 64
Alcona.....	365	121,411.86	\$673,112 50	\$10,213 72	\$1,249 23	\$11,462 95
Allegan.....	309	52,636.01	265 102 00	4,737 38	467 84	5,204 70
Alpena.....	229	122,164.90	425,568 00	11,124 98	787 50	11,912 48
Antrim.....	45	51,518 23	369 150 00	7,849 59	564 81	8,414 40
Arenac.....	67	14,694 98	331,134 00	9,449 11	.....	9,449 11
Baraga.....	173	90,570.34	270,221 12	6,370 84	615 98	6,986 82
Barry.....	289	6,470 54	105 170 00	1,079 97	226 07	1,306 04
Bay.....	223	84,343.02	2,362,030 00	51,427 88	5,278 20	56,704 08
Benzie.....	323	56,158.09	181,981 00	4,255 67	382 19	4,637 86
Berrien.....	393	13,543.34	310,131 00	5,227 03	905 46	5,832 49
Branch.....	275	1,963.10	75,541 01	292 45	85 05	367 50
Calhoun.....	355	7,018.12	128,307 50	1,136 63	277 74	1,414 37
Cass.....	299	2,654 40	40,400 00	259 07	62 59	321 66
Charlevoix.....	333	50,978.36	3,829 00	6,785 81	492 41	7,278 22
Cheboygan.....	203	150,792.89	656,617 00	11,793 18	942 79	12,735 97
Chippewa.....	313	809,181.99	1,921,926 00	37,002 07	2,354 73	39,356 80
Clare.....	295	89,703.73	367,649 33	5,806 92	481 55	6,288 47
Clinton.....	325	4,708.91	203,215 00	1,198 07	252 63	1,450 70
Crawford.....	175	99,419.11	638,575 98	13,346 91	771 14	13,118 05
Delta.....	117	151,288.88	435,898 08	11,250 64	821 60	12,072 24
Eaton.....	333	4,452.97	131,335 00	1,759 30	223 20	1,982 50
Emmet.....	373	104,914 38	432,965 00	11,041 73	1,061 76	12,103 49
Genesee.....	297	6,134.11	207,475 00	2,014 05	533 63	2,547 68
Gladwin.....	251	125,484.56	377,754 00	15,777 00	768 37	16,545 37
Grand Traverse.....	365	41,473 61	195,409 00	3,547 70	303 15	3,850 85
Graziot.....	209	53,383 91	544,961 33	9,102 61	962 37	10,064 98
Hillsdale.....	301	924.51	42,377 00	332 21	90 04	422 25
Houghton.....	179	175,305.19	767,863 00	6,944 18	455 08	7,399 26
Huron.....	399	110,763.74	650,294 00	13,103 67	1,414 60	14,518 27
Ingham.....	95	20,427.92	456,910 00	9,819 73	674 44	10,494 17
Ionia.....	361	5,261.81	131,486 76	1,066 69	201 20	1,267 89
Iosco.....	381	132,375.68	355,402 00	12,035 38	634 56	12,669 94
Isabella.....	361	83,722.21	529,768 00	9,471 59	873 85	10,345 44
Isle Royal.....	.....	.....	.....	.....	.....	.....
Jackson.....	307	2,252.38	283,554 00	1,890 40	560 40	2,440 80
Kalamazoo.....	307	3,275.62	95,870 00	894 35	207 94	1,092 29
Kalkaska.....	275	153,010.01	1,175,828 00	18,870 31	1,779 57	20,649 88
Kent.....	357	27,033.44	1,106,646 00	21,932 09	1,962 09	23,894 18
Keweenaw.....	387	50,371.38	427,146 00	4,335 10	553 49	4,708 59
Lake.....	297	110,941.80	477,114 00	4,363 17	869 65	9,232 82
Lapeer.....	367	16,990.06	358,441 00	2,992 37	473 69	3,466 06
Leelanaw.....	367	31,088.09	110,442 00	3,316 26	269 12	3,585 38
Leewards.....	189	5,638 26	217,745 00	2,548 00	301 45	2,849 45
Livingston.....	251	2,878.65	57,135 00	352 01	103 86	455 87
Mackinac.....	233	167,001.35	824,431 00	22,079 44	3,029 16	25,108 60
Macomb.....	249	4,364.83	129,470 00	519 36	170 53	689 89
Manistee.....	243	144,924 10	663,743 00	13,645 94	792 38	14,438 32
Manitowish.....	227	31,759.67	73,906 00	2,477 37	148 71	2,626 08
Marquette.....	433	326,964.47	1,930,165 00	20,579 45	1,483 57	22,063 02
Mason.....	235	56,349.11	344,979 75	7,147 45	468 99	7,616 44
Meceata.....	169	106,683.78	867,285 00	16,501 45	1,197 67	17,699 12
Menominee.....	117	114,174.75	791,556 00	12,163 38	587 65	12,750 03
Midland.....	209	132,804.81	615,986 00	17,385 86	1,271 64	18,657 00
Missaukee.....	179	196,054.71	934,907 25	16,198 37	1,026 66	17,224 03
Monroe.....	75	14,346.21	231,835 00	2,035 79	438 31	2,474 10
Montcalm.....	207	56,853.48	794,894 00	12,635 54	1,252 94	13,888 48
Montmorency.....	435	171,938.58	904,785 01	25,153 18	1,484 97	26,638 15
Muskegon.....	311	91,148.91	409,578 75	12,042 50	560 79	12,603 29
Newaygo.....	167	135,615.50	714,569 00	12,377 26	1,309 45	13,686 71
Oakland.....	225	4,501 27	161,679 00	1,379 42	335 70	1,715 12
Ogemaw.....	351	72,973.71	301,824 75	6,777 46	531 60	7,309 06
Ontonagon.....	199	130,042.68	601,158 81	15,031 11	957 10	15,988 21
Oscoda.....	291	315,297.04	794,191 00	15,418 42	1,231 70	16,650 12
Oscoda.....	63	99,077.83	454,808 00	10,937 79	672 23	11,610 02
Otsego.....	265	180,400.92	598,125 00	14,437 89	1,277 85	15,715 74
Ottawa.....	195	128,380.05	719,441 00	15,857 06	1,080 23	16,937 29
Presque Isle.....	167	46,657.81	527,042 00	8,657 95	635 66	9,293 61
Roscommon.....	439	183,969.64	681,112 63	27,091 78	1,343 80	28,435 68
Saginaw.....	307	136,939 99	465,042 44	9,982 68	944 26	10,926 94
Sanilac.....	221	103,385 33	1,541,564 54	34,921 22	3,109 06	38,030 30
Schoolcraft.....	408	117,424.21	506,798 00	13,127 07	886 12	14,013 19
Shiawassee.....	353	390,505 19	1,423,817 00	18,619 35	1,568 93	20,188 28
St. Clair.....	131	20,052.08	382,270 00	2,463 05	465 18	2,927 23
St. Joseph.....	411	20,586.71	497,078 00	7,001 05	621 80	7,622 85
Tuscola.....	309	1,887.04	35,565 00	250 27	69 25	319 52
Van Buren.....	139	69,258.61	455,728 00	7,610 89	841 54	8,452 43
Washtenaw.....	151	21,515.02	248,461 66	2,449 96	489 45	2,939 41
Wayne.....	377	971.59	67,910 00	601 60	130 11	731 71
Wexford.....	285	14,739.05	5,873,464 00	17,040 74	11,121 90	28,162 64
Wexford.....	159	96,960.44	489,712 00	11,212 97	756 37	11,969 34

Table No. 62.—Delinquent Taxes of 1881; Amount Advertised for Sale May 5, 1884; Paid before Sale; Withheld as shown by County Treasurers' Returns of Sales; Sold; Bids to Sale; also, Acres Returned for Taxes of 1881.

COUNTIES.	Acres Returned for taxes of 1881.	Amount Advertised.	Paid before Sale.	Amount Withheld.	Amount Sold.	Amount Bid to State.
Totals..	7,605,541.36	\$416,781 53	\$135,651 98	\$34,652 84	\$174,787 05	\$78,669 66
Alcona.....	128,092.04	\$6,381 12	\$1,786 13	\$54 99	\$2,806 38	\$4,293 63
Allegan.....	57,528.46	3,567 71	1,210 43	61 73	2,066 49	229 06
Alpena.....	117,808.14	12,040 12	706 99	920 31	7,064 95	3,347 87
Antrim.....	57,919.67	4,192 18	2,118 97	1,273 23	799 98	
Arenac.....						
Baraga.....	95,789.11	2,348 27	502 47	55 59	1,718 32	71 89
Barry.....	7,127.67	627 04	103 21	39 20	484 63	
Bay.....	212,609.20	29,184 05	16,982 43	2,063 63	7,177 65	2,958 35
Benzie.....	62,080.31	1,503 27	404 71	29 91	1,067 65	
Berrien.....	12,768.90	3,136 55	736 05	22 30	1,629 25	742 95
Branch.....	2,996.80	314 87	184 00	10 99	119 88	
Calhoun.....	7,376.99	795 79	153 58	22 49	619 72	
Cass.....	5,188.69	158 01	41 31	3 44	113 26	
Charlevoix.....	51,676.17	1,283 09	714 73	59 10	509 26	
Cheboygan.....	139,957.43	4,823 50	670 85	151 95	2,003 14	1,968 56
Chippewa.....	344,616.80	6,250 91	2,824 61	899 09	1,838 94	687 77
Clare.....	121,391.15	7,703 32	3,103 15	172 01	2,834 32	1,593 84
Clinton.....	7,156 10	488 28	279 63	7 78	200 87	
Crawford.....	159,097.32	2,773 40	590 87	128 47	1,024 84	1,039 72
Delta.....	129,113.63	6,045 30	1,054 59	653 12	2,473 00	1,664 59
Eaton.....	7,484.38	1,242 98	393 88	15 91	763 04	70 35
Emmet.....	85,812.79	5,444 33	1,457 92	212 88	3,769 51	4 02
Genesee.....	11,431.27	2,422 46	1,882 18	181 06	727 56	131 66
Gladwin.....	113,580.64	13,026 68	1,267 77	1,184 34	3,851 94	6,722 68
Grand Traverse.....	36,147.17	1,125 40	458 88	110 57	532 78	23 67
Gratiot.....	55,748.63	4,660 16	1,827 89	107 49	2,734 78	
Hillsdale.....	1,635.26	87 77	56 19	8 18	23 40	
Houghton.....	286,237.71	13,371 61	3,370 24	2,843 86	3,536 15	3,632 31
Huron.....	110,555.46	3,862 89	1,225 81	264 55	1,784 41	588 13
Ingham.....	9,271.60	5,583 82	2,761 48	76 98	2,366 46	333 90
Ionia.....	5,378 30	650 64	131 44	66 58	452 62	
Iosco.....	131,627.70	10,688 45	4,161 65	520 81	2,643 77	3,362 22
Isabella.....	99,032.02	6,158 61	1,961 87	83 36	4,062 42	50 96
Ile Royal.....						
Jackson.....	4,651.39	2,559 47	618 55	994 96	810 40	135 54
Kalamazoo.....	5,181.39	536 28	265 37	30 63	143 53	96 85
Kalkaska.....	123,782.99	3,421 92	3,008 00	29 38	984 98	395 66
Kent.....	29,484.77	12,710 68	5,190 60	956 16	4,927 37	1,636 55
Keweenaw.....	70,746.06	4,566 05	886 45	8 89	3,192 57	408 14
Lake.....	126,987.81	2,293 31	791 48	12 22	1,068 52	391 09
Lapeer.....	21,796.87	1,112 59	564 45	27 43	513 99	6 72
Leelanaw.....	35,310.13	1,420 02	648 61	26 70	688 79	55 92
Lenawee.....	4,813.45	1,863 87	687 85	39 10	1,136 92	
Livingston.....	3,518.22	229 48	90 12	3 33	204 85	1 18
Mackinac.....	196,375.06	3,325 55	1,192 90	121 15	2,011 50	
Macomb.....	5,263.41	216 91	97 96	12 83	106 23	
Manistee.....	128,349.66	3,821 58	966 12	22 08	1,787 43	1,044 95
Manitou.....	29,670.82	911 39	61 16	59 49	568 78	232 46
Marquette.....	439,704.42	12,545 40	2,332 37	1,940 66	7,108 12	1,164 25
Mason.....	72,843.66	2,537 42	892 36	84 77	1,278 86	291 43
Mecosta.....	112,672.56	6,892 12	3,240 52	151 01	3,009 52	491 07
Menominee.....	93,647 50	4,978 77	1,047 54	544 80	3,119 41	267 02
Midland.....	141,613.07	12,192 39	4,044 76	283 57	5,575 54	2,288 52
Missaukee.....	185,027.35	6,688 33	2,725 52	163 97	2,109 94	1,689 40
Monroe.....	15,039.45	1,421 17	302 65	55 66	763 12	299 74
Montcalm.....	69,478.63	6,546 24	3,013 37	106 48	3,212 48	111 91
Montmorency.....	198,818.25	12,418 81	1,098 61	1,246 32	4,818 54	5,255 34
Muskegon.....	96,667.14	7,334 78	3,813 52	414 42	3,381 71	175 13
Newaygo.....	173,650.33	7,616 85	3,361 73	117 49	3,953 68	183 95
Oakland.....	5,306.90	2,420 86	352 56	1,313 99	406 87	345 44
Oceana.....	91,379 97	5,942 33	1,324 84	89 29	3,706 27	821 93
Ogemaw.....	182,710.43	8,260 51	2,866 02	145 99	2,169 54	3,086 96
Ontonagon.....	497,681.89	16,851 43	884 67	8,676 38	5,380 60	3,910 78
Osceola.....	143,919.43	5,177 14	2,824 12	72 17	2,127 06	153 79
Oscoda.....	123,265.03	4,504 36	1,911 70	102 33	845 16	1,645 17
Otsego.....	128,240.16	2,359 02	694 01	163 28	1,070 91	430 82
Ottawa.....	53,139.23	5,859 14	1,382 36	453 25	3,641 07	882 46
Presque Isle.....	176,694 82	10,626 33	1,701 86	394 53	4,759 14	3,770 80
Roscommon.....	126,768.03	10,623 55	2,842 54	93 06	1,409 15	6,278 80
Saginaw.....	114,836 67	21,931 91	8,024 44	1,326 09	11,875 89	705 49
Sanilac.....	144,615 25	6,804 88	2,865 63	119 33	3,797 16	20 76
Schoolcraft.....	412,483.11	3,083 03	633 00	229 83	1,800 32	419 88
Shiawassee.....	15,042.96	2,285 71	980 53	76 26	1,225 96	2 96
St. Clair.....	34,123.66	6,494 91	1,723 14	753 22	3,820 33	198 22
St. Joseph.....	2,749.75	119 76	23 57	19 62	76 57	
Tuscola.....	92,812.27	4,829 81	2,445 92	84 91	2,297 98	
Van Buren.....	24,152.54	1,791 22	509 49	43 25	1,128 59	109 79
Washtenaw.....	3,547.90	450 09	238 26	11 54	200 29	
Wayne.....	15,108 76	8,562 91	4,437 68	457 07	3,140 89	527 27
Wexford.....	117,349.87	3,673 67	1,352 78	48 53	1,566 26	706 10

Table No. 63.—*Showing by Counties, the Amount of Delinquent State Tax of 1882 and Subsequent the Amount collected by the Auditor General; also, the Amount*

COUNTIES.	DEBITS.									
	RETURNS OF DELINQUENT STATE TAX.			DELINQUENT STATE TAX REFUNDED.			Aggre- gate.	Net.		Aggre- gate.
	Previous Years.	Current Year.	Total.	Pre- vious Years.	Current Year.	Total.		[No. 8.]	[No. 9.]	
	[No. 1.]	[No. 2.]	[No. 3.]	[No. 4.]	[No. 5.]	[No. 6.]				
Totals.....	\$54,900 17	\$76,044 54	\$130,944 71	\$19 12	\$167 69	\$186 81	\$131,131 52	\$66,856 32	\$15 25	\$64,286 45
Alcona.....	\$1,016 59	\$1,249 23	\$2,265 82				\$2,265 82	\$1,288 63		\$977 19
Allegan.....	311 41	467 34	778 75	\$1 58		\$1 58	780 33	542 89		237 44
Alpena.....	498 64	787 50	1,286 14				1,286 14	784 13		502 01
Antrim.....	346 70	564 81	911 51				911 51	384 73		526 78
Arenac.....									\$15 25	15 25
Baraga.....	418 95	615 98	1,034 93				1,034 93	588 22		446 71
Barry.....	150 75	226 07	376 82				376 82	193 94		182 88
Bay.....	4,062 02	5,276 20	9,338 22	18	\$1 94	2 12	9,340 34	4,616 44		4,723 90
Benzie.....	303 35	382 19	685 54				685 54	337 81		347 73
Berrien.....	471 32	606 46	1,076 78				1,076 78	667 43		409 35
Branch.....	100 20	85 05	185 25				185 25	82 75		102 50
Calhoun.....	235 66	277 74	513 40				513 40	157 61		355 79
Cass.....	113 12	82 59	195 71				195 71	74 57		121 14
Charlevoix.....	348 03	492 41	840 44				840 44	285 18		555 26
Cheboygan.....	776 69	942 79	1,719 48	38	99	1 37	1,720 85	867 75		853 10
Chippewa.....	2,070 60	2,354 73	4,425 33	80	56	1 36	4,426 69	2,443 93		1,982 76
Clare.....	535 96	481 55	1,017 51		10	10	1,017 61	613 61		404 00
Clinton.....	159 14	252 63	411 77				411 77	233 58		178 19
Crawford.....	646 92	771 14	1,418 06		59	59	1,418 65	604 01		814 64
Delta.....	901 47	921 60	1,823 07	20		20	1,823 27	1,012 08		811 19
Eaton.....	116 30	222 20	338 50				338 50	165 83		172 67
Emmet.....	724 38	1,061 76	1,786 14		1 30	1 30	1,787 44	1,074 07		713 37
Genesee.....	826 32	333 63	659 95		1 17	1 17	661 12	337 23		323 69
Gladwin.....	534 61	768 37	1,302 98	26	1 76	2 02	1,305 00	1,019 08		285 96
G. Traverse.....	194 60	303 16	497 76				497 76	199 93		297 83
Gratiot.....	579 59	962 37	1,541 96				1,541 96	998 14		543 82
Hillsdale.....	56 66	90 04	146 70				146 70	67 71		78 99
Houghton.....	595 68	455 08	1,050 76	01	28	29	1,051 05	601 14		449 91
Huron.....	887 75	1,414 60	2,302 35	34	1 23	1 57	2,303 92	1,078 58		1,225 34
Ingham.....	510 97	674 44	1,185 41		2 33	2 33	1,187 74	651 51		536 23
Ionia.....	141 67	201 20	342 87				342 87	175 62		167 25
Iosco.....	620 69	634 56	1,255 25	1 62	22	1 84	1,257 09	846 27		410 82
Isabella.....	624 18	873 85	1,498 03	1 99	4 35	6 34	1,504 37	876 04		628 33
Isle Royal.....										
Jackson.....	512 95	560 40	1,073 35				1,073 35	761 21		312 14
Kalamazoo.....	105 09	207 94	313 03				313 03	115 13		197 90
Kalkaska.....	1,214 32	1,779 57	2,993 89	1 50	1 37	2 87	2,996 76	743 85		2,247 91
Kent.....	1,285 53	1,962 09	3,247 62				3,247 62	1,922 88		1,324 74
Keweenaw.....	278 97	353 49	632 46				632 46	463 88		168 58
Lake.....	711 13	889 95	1,601 08		39	39	1,601 47	461 89		1,139 58
Lapeer.....	224 22	473 62	697 84				697 84	448 25		249 59
Leelanaw.....	156 28	269 12	425 40				425 40	230 47		197 93
Lenawee.....	223 28	301 45	524 73				524 73	315 04		209 69
Livingston.....	68 90	103 36	172 26				172 26	79 76		92 50
Mackinac.....	1,407 05	3,029 16	4,436 21				4,436 21	2,768 45		1,667 76
Macomb.....	121 41	170 53	291 94				291 94	136 63		155 31
Manistee.....	541 70	792 38	1,334 08		14 32	14 32	1,348 40	536 87		811 53
Manitou.....	83 77	148 71	232 48				232 48	176 92		55 56
Marquette.....	729 24	1,482 57	2,211 81		09	09	2,211 90	1,122 94		1,088 96
Mason.....	316 79	468 99	785 78				785 78	392 29		393 49
Mecosta.....	849 40	1,197 67	2,047 07				2,047 07	1,174 01		873 06
Menominee.....	276 04	587 65	863 69		06	06	863 75	548 84		314 91

Table No. 63.—Continued.

DEBITS.												
COUNTIES.	RETURNS OF DELINQUENT STATE TAX.			DELINQUENT STATE TAX REFUNDED.			Aggregate.	NET.		Aggregate.		
	Previous Years.	Current Year.	Total.	Pre-vious Years.	Current Year.	Total.		[No. 7.]	[No. 8.]		[No. 9.]	[No. 10.]
[No. 1.]	[No. 2.]	[No. 3.]	[No. 4.]	[No. 5.]	[No. 6.]							
Midland.....	\$646 98	\$1,271 64	\$2,218 62	\$0 24	-----	\$0 24	\$2,218 86	\$1,344 86	-----	\$874 00		
Missaukee...	1,053 50	1,025 66	2,079 16	03	\$0 36	39	2,079 55	631 65	-----	1,447 90		
Monroe.....	313 38	438 31	751 69	-----	-----	-----	751 69	412 69	-----	339 03		
Montcalm....	932 89	1,252 84	2,185 83	-----	-----	-----	2,185 83	1,346 48	-----	839 35		
Montmorncy..	997 04	1,484 97	2,482 01	70	21 34	22 04	2,504 05	1,145 15	-----	1,358 90		
Muskegon...	502 64	580 79	1,083 43	-----	-----	-----	1,083 43	606 35	-----	477 08		
Newaygo.....	768 28	1,309 45	2,077 73	-----	72	72	2,078 45	841 80	-----	1,236 65		
Oakland.....	250 68	335 70	586 38	-----	-----	-----	586 38	227 97	-----	358 41		
Oceana.....	504 35	631 60	1,035 95	-----	09	09	1,036 04	507 88	-----	528 16		
Ogemaw.....	626 30	957 10	1,583 40	13	-----	13	1,583 53	1,041 66	-----	541 87		
Ontonagon...	590 65	1,231 70	1,822 35	-----	06	06	1,822 43	1,068 30	-----	754 13		
Osceola.....	455 61	672 23	1,127 84	-----	04	04	1,127 88	464 25	-----	663 63		
Oscoda.....	1,069 97	1,277 85	2,347 82	-----	-----	-----	2,347 92	1,044 59	-----	1,303 33		
Otsego.....	608 75	1,080 22	1,688 98	1 46	109 07	110 53	1,799 51	685 84	-----	1,113 67		
Ottawa.....	445 06	635 66	1,080 72	-----	-----	-----	1,080 72	743 49	-----	337 23		
Presque Isle..	1,036 40	1,343 90	2,380 30	-----	2 02	2 02	2,382 32	966 85	-----	1,415 47		
Ro-common....	840 70	944 28	1,784 98	6 27	-----	6 27	1,791 23	1,033 81	-----	757 42		
Saginaw.....	2,862 52	3,109 08	5,471 40	1 43	73	2 16	5,473 56	2,962 74	-----	2,490 82		
Sanilac.....	537 19	886 19	1,423 31	-----	-----	-----	1,423 31	743 18	-----	680 13		
Schoolcraft..	1,353 06	1,568 93	2,921 99	-----	-----	-----	2,921 99	910 81	-----	2,011 18		
Shiawassee...	367 63	465 18	832 81	-----	-----	-----	832 81	440 09	-----	392 72		
St. Clair.....	719 55	621 80	1,341 35	-----	-----	-----	1,341 35	832 63	-----	508 72		
St. Joseph...	57 99	69 25	127 24	-----	-----	-----	127 24	50 32	-----	76 92		
Tuscola.....	604 73	841 54	1,446 27	-----	19	19	1,446 46	835 21	-----	611 25		
Van Buren....	290 18	489 45	779 63	-----	-----	-----	779 63	422 14	-----	357 49		
Washtenaw...	122 70	130 11	253 81	-----	-----	-----	253 81	111 23	-----	142 58		
Wayne.....	7,617 84	11,121 90	18,739 74	-----	-----	-----	18,739 74	8,702 38	-----	10,037 36		
Wexford.....	452 81	756 27	1,189 08	-----	-----	-----	1,189 08	439 31	-----	749 77		

Table No. 63.—Continued.

C R E D I T S.										COUNTIES.
DELINQUENT STATE TAX COLLECTED.						DELINQUENT STATE TAX CHARGED BACK TO COUNTIES BY AUDITOR GENERAL.				
By COUNTY TREASURERS.			At AUDITOR GENERAL'S OFFICE.							
Total. [No. 11.]	Current Year. [No. 12.]	Previous Years. [No. 13.]	Total. [No. 14.]	Current Year. [No. 15.]	Previous Years. [No. 16.]	Total. [No. 17.]	Current Year. [No. 18.]	Pre- vious Years. [No. 19.]		
\$644 13	\$445 48	\$198 65	\$209 19	\$39 81	\$109 38	\$90 68	\$3 67	\$17 01	Midland.	
406 87	217 26	189 61	1,085 62	565 08	470 54	5 41	14	5 27	Missaukee.	
277 22	192 49	84 73	40 12	18 86	21 26	21 69	2 77	18 92	Monroe.	
696 68	399 88	296 80	120 35	61 21	59 14	22 32	10	22 22	Montcalm.	
107 67	68 79	38 88	1,202 77	643 68	559 09	48 46	10 57	37 89	Montmorency.	
425 84	249 99	175 85	33 27	24 01	9 26	17 97	2 54	15 43	Muskegon.	
970 23	653 66	316 57	249 02	151 24	97 78	17 40	1 20	16 20	Newaygo.	
330 53	214 71	115 82	4 09	4 09	-----	23 79	-----	23 79	Oakland.	
450 81	218 07	223 74	71 46	40 73	30 73	5 89	1 99	3 90	Oceana.	
188 20	137 83	50 37	339 83	205 40	134 43	13 84	1 98	11 86	Ogemaw.	
139 74	99 04	40 70	509 64	385 68	123 96	104 75	85 40	19 35	Ontonagon.	
396 78	242 09	124 69	283 60	175 11	108 49	13 25	17	13 06	Osceola.	
158 91	100 09	58 82	1,125 55	586 96	538 60	18 77	8 81	9 98	Oscoda.	
588 58	427 06	161 52	498 79	339 28	169 51	26 30	5 99	20 31	Otsego.	
290 97	199 45	91 52	27 75	7 08	20 67	18 51	1 55	16 96	Ottawa.	
434 19	231 81	202 38	954 99	511 53	443 46	26 29	5 36	20 93	Presque Isle.	
125 08	82 32	43 74	615 89	380 65	265 24	16 47	3 67	12 80	Roscommon.	
2,171 84	1,392 11	779 73	164 20	107 01	57 19	154 78	15 42	139 38	Saginaw.	
522 42	323 29	197 28	151 71	91 68	60 03	6 00	-----	6 00	Sanilac.	
434 53	259 58	175 00	1,556 89	709 28	847 61	19 76	3 31	16 45	Schoolcraft.	
319 78	196 25	123 51	68 94	49 12	19 82	4 02	68	3 34	Shiawassee.	
423 09	242 65	179 44	65 54	24 93	40 61	21 04	-----	21 09	St. Clair.	
70 33	47 18	23 15	2 87	1 68	1 29	3 62	-----	3 62	St. Joseph.	
525 56	309 09	216 47	74 12	31 67	42 55	11 67	33	11 24	Tuscola.	
301 81	188 79	113 02	44 93	28 23	16 70	10 75	-----	10 75	Van Buren.	
130 73	81 97	48 75	5 40	1 31	4 09	6 46	-----	6 46	Washtenaw.	
2,202 41	6,080 05	3,242 76	12 80	1 43	11 37	122 15	46 38	75 77	Wayne.	
240 38	169 58	70 80	503 77	312 46	191 31	5 62	23	5 39	Wexford.	

Ionia.....	13	02	122 02	132 02	132 02	119 90	13 73	10 00	7 97	3 41	3 04	0 44	1 95
Ingersoll.....	15	23	516 00	418 27	476 48	333 37	198 86	67 00	6 41	23 63	288 37	0 25	10 12
Iola Royal.....						480 12	198 86	67 00	45 46	23 63	288 37	0 25	10 12
Jackson.....			369 30	369 30	369 30	330 57	29 83	29 14	19 01	9 57	64	62	02
Kalamazoo.....			137 06	137 06	137 06	120 30	16 67	16 40	13 85	8 65	27	14	13
Kalkaska.....	11	24	1,173 00	1,173 24	1,173 24	992 82	180 43	54 08	43 16	10 93	196 34	86 14	70 30
Kent.....			1,233 31	1,233 31	1,233 31	1,166 41	198 90	123 08	81 23	41 85	3 88	5 85	3 97
Keweenaw.....			233 00	233 00	233 00	217 00	16 00	18 00	8 61	1 97	5 43	1 90	3 62
Laake.....	08		686 61	686 61	686 61	498 54	93 97	34 88	21 40	13 88	68 27	26 08	83 19
Lapeer.....			319 19	319 19	319 19	298 92	93 97	90 38	13 97	6 41	2 80	2 68	87
Leelanaw.....			177 30	177 30	177 30	156 84	17 06	17 14	9 43	6 71	4 67	3 06	1 09
Lenawee.....			168 70	168 70	168 70	121 63	17 06	17 06	10 92	6 16	4 67	3 06	1 09
Livingston.....			68 13	68 13	68 13	40 86	7 97	6 71	4 47	2 10	80	15	76
Mackinac.....			1,096 67	1,096 67	1,096 67	1,087 00	109 67	14 74	9 34	3 40	94 50	37 57	57 96
Macomb.....			112 41	112 41	112 41	101 07	11 34	10 57	6 63	4 04	77	15 66	77
Manitowish.....	00	90	523 30	523 30	523 30	445 16	78 04	53 07	36 37	16 70	24 97	15 66	9 41
Manitowish.....			98 02	98 02	98 02	93 85	6 17	3 36	2 06	1 74	1 81	1 74	07
Marquette.....			977 23	977 23	977 23	885 44	91 79	55 26	50 07	15 19	26 53	14 10	12 43
Mason.....			309 13	309 13	309 13	273 83	36 31	59 54	20 13	9 41	6 77	3 70	3 07
Mecosta.....			789 44	789 44	789 44	711 25	78 16	49 36	28 22	21 14	28 80	25 46	3 84
Memphis.....	01	01	387 35	387 35	387 35	355 50	31 86	27 82	22 52	6 47	4 04	1 41	3 63
Midland.....	02	02	838 20	838 20	838 20	744 83	93 39	76 32	57 50	18 77	17 07	8 52	8 56
Missaukee.....	03	03	676 06	676 06	676 06	546 62	127 47	52 20	19 69	12 31	96 27	55 49	30 78
Monroe.....			288 91	288 91	288 91	255 82	33 09	29 10	22 27	6 83	3 96	2 17	1 83
Montcalm.....	03	1 55	825 87	825 87	825 87	741 12	84 75	73 42	49 10	24 32	11 33	6 62	4 71
Montmorency.....			978 82	978 82	978 82	872 53	107 88	10 26	6 61	3 65	97 62	50 13	47 49
Muskegon.....			382 83	382 83	382 83	329 02	52 91	49 06	24 68	15 28	9 95	2 07	88
Newaygo.....	10	10	863 12	863 12	863 12	734 50	108 72	85 50	58 68	26 82	23 24	15 13	8 69
Oakland.....			221 28	221 28	221 28	190 50	30 78	30 26	21 49	8 77	52	52	52
Oceana.....	01	01	350 40	350 40	350 40	296 96	53 45	47 69	28 49	19 20	5 76	3 32	2 44
Ogemaw.....			630 87	630 87	630 87	577 91	52 96	47 87	14 18	3 69	35 04	25 22	9 87
Ononagon.....			811 87	811 87	811 87	734 00	67 87	21 79	18 52	8 27	88 06	25 88	10 30
Oscoda.....			443 10	443 10	443 10	375 83	67 27	40 60	17 10	13 50	96 67	17 32	9 36
Oscoda.....			842 29	842 29	842 29	737 72	114 57	13 17	8 36	4 78	101 40	66 97	44 43
Otsego.....	09	8 75	712 03	712 03	712 03	628 14	92 73	50 28	37 78	12 45	42 50	28 97	13 53
Ottawa.....			418 99	418 99	418 99	385 21	31 67	31 37	23 76	7 61	2 30	67	1 63
Presque Isle.....	13	13	883 83	883 83	883 83	777 24	108 68	29 93	18 25	11 68	78 75	38 40	40 85
Roscommon.....	42	42	622 41	622 41	622 41	550 06	73 77	12 33	9 34	2 99	39 04	21 40	21 40
Saginaw.....	11	10	2,049 35	2,049 35	2,049 35	1,817 42	233 14	212 93	150 73	62 20	19 21	14 84	4 87
Sanilac.....			584 08	584 08	584 08	520 70	63 38	48 77	34 55	14 22	14 61	8 84	5 77
Schoolcraft.....	10 00	10 00	1,034 16	1,034 16	1,034 16	890 95	163 20	29 60	17 98	11 62	123 70	56 51	64 19
Shiawassee.....			306 62	306 62	306 62	273 53	33 09	26 32	18 04	9 28	6 77	5 10	1 67
St. Clair.....			409 86	409 86	409 86	353 54	56 32	50 38	35 15	16 23	5 94	2 82	3 12
St. Joseph.....			45 65	45 65	45 65	39 63	6 99	5 68	3 95	1 71	3 33	23	10
Tuscola.....	02	02	554 70	554 70	554 70	501 13	53 69	46 35	29 62	16 73	7 24	3 64	3 60
Van Buren.....			322 62	322 62	322 62	292 03	30 56	27 86	16 43	8 86	3 20	2 07	1 32
Washtenaw.....			65 76	65 76	65 76	71 61	14 13	13 63	9 07	4 56	1 27	17	85
Wayne.....			7,330 98	7,330 98	7,330 98	6,332 03	996 95	947 08	726 90	270 78	1 27	98	16 36
Wexford.....			496 49	496 49	496 49	431 03	67 41	34 76	18 11	6 68	43 60	26 21	16 36

Table No. 64.—Showing by Counties the amount of Interest, Collection Fee, and Expense of sales Collected on the Delinquent State Tax of 1882, and subsequent years; also the amount thereof refunded; also the expenses for clerk hire, advertising charges, postage, etc., connected with the collection of said tax; also the Net loss or gain to the State to date.

COUNTIES.	DEBITS.					CREDITS.									
	Interest, Collection Fee, and Expense of Sales Refunded.			Clerk Hire, Advertising Charges, Postage, Etc.		Net.	Aggregate.	Interest, Collection Fee, and Expense of Sales.					Previous Years. [No. 16.]		
	Previous Years. [No. 1.]	Current Year. [No. 2.]	Total. [No. 3.]	Previous Years. [No. 4.]	Current Year. [No. 5.]			Total. [No. 6.]	Collected by County Treasurers.			Collected at Auditor General's Office.			
									Total. [No. 11.]	Current Year. [No. 12.]	Previous Years. [No. 13.]	Total. [No. 14.]		Current Year. [No. 15.]	
Totals.....	\$11 36	\$13 51	\$24 87		\$50,124 64	\$50,149 51	\$4,265 96		\$2,825 45	\$1,168 24	\$1,890 46	\$1,026 52	\$661 94		
Alcona.....					\$823 43	\$823 43	\$729 16		\$15 10	\$2 33	\$76 84	\$61 65	\$25 19		
Allegan.....	\$0 12		\$0 12		308 06	308 17	25 23		16 80	7 57	86	43	42		
Alpena.....					519 08	519 08	47 04		49 04	9 44	8 91	5 04	3 87		
Antrim.....					372 29	372 29	325 50		16 63	8 82	21 84	14 76	6 56		
Arenac.....															
Baraga.....					406 02	406 02	362 16		24 85	9 84	9 17	4 65	4 52		
Barry.....					149 01	149 01	135 93		6 63	4 47	1 98	1 04	94		
Benzie.....	01	27	28		3,477 80	3,478 08	3,045 87		322 60	114 88	34 63	19 15	15 48		
Berrien.....					251 92	251 92	212 64		23 63	8 30	8 30	5 22	3 13		
Branch.....					389 09	389 09	362 11		26 57	8 11	2 30	1 83	47		
Calhoun.....					56 06	56 06	46 96		4 99	3 67	45	29	16		
Cass.....					183 07	183 07	164 34		28 73	7 72	4 34	3 87	10		
Charlevoix.....					54 44	54 44	43 50		6 37	5 48	14	10	04		
Chippewa.....	02	09	11		324 57	324 57	278 86		13 98	7 96	23 77	12 93	10 84		
Chippewa.....					621 44	621 44	45 71		18 40	13 64	38 38	19 19	19 19		
Chippewa.....	07	12	19		1,553 12	1,553 31	1,379 71		34 31	16 96	131 43	41 50	79 93		
Chippewa.....	02	02	08		317 41	317 41	274 81		11 90	4 74	25 08	14 84	11 14		
Chippewa.....					166 52	166 52	160 58		9 56	3 68	3 68	8 95	7 73		
Chippewa.....	04	04	04		508 30	508 30	437 91		15 50	6 21	48 72	27 74	20 68		
Chippewa.....	01	01	01		607 47	607 47	538 76		31 97	13 11	23 64	7 63	16 01		
Chippewa.....					146 46	146 46	132 94		8 82	2 81	1 89	77	1 12		
Chippewa.....	08	08	08		699 86	699 86	635 82		24 77	13 93	25 42	11 56	13 86		
Chippewa.....	16	16	16		219 91	219 91	186 24		30 83	13 08	30 33	28	52		
Chippewa.....	01	12	13		506 47	506 47	460 63		9 07	9 05	15 96	9 68	6 37		
Chippewa.....					199 83	199 83	167 57		13 12	3 95	15 19	11 93	3 37		
Chippewa.....					634 34	634 34	566 54		24 65	11 12	12 03	6 67	5 86		
Chippewa.....					59 35	59 35	62 85		3 61	1 90	8 99	3 38	4 41		
Chippewa.....	04	04	04		299 97	299 97	265 88		22 26	4 83	4 23	6 48	3 31		
Chippewa.....	21	21	21		932 43	932 43	893 67		58 42	20 52	10 63	4 20	13 46		
Chippewa.....	25	25	25		444 56	444 56	388 75		18 07	4 37	33 62	21 14	13 48		

13	02	13	132 69	123 62	132 69	110 80	10 99	7 37	3 42	2 04	44	1 46
15	33	48	414 37	418 42	418 42	383 37	8 30	6 41	8 30	28 10	9 45	16 65
			576 00	576 00	576 48	490 12	67 99	45 48	22 63	28 37	10 35	0 12
											62	02
			369 39	369 39	369 39	330 57	29 14	19 61	9 57	67	14	13
											66 14	70 30
			137 06	137 06	137 06	120 30	16 40	19 65	8 55	34	14	02
			1,173 00	1,173 24	1,173 24	992 82	54 06	43 15	41 85	126 34	86 14	08
			1,263 31	1,263 31	1,166 41	136 90	123 08	81 23	5 82	3 85	3 85	97
			223 00	223 00	223 00	16 00	10 58	8 61	1 97	5 42	1 90	32 19
			586 61	586 61	586 61	408 54	34 63	21 45	13 88	58 37	26 08	08
			312 19	312 19	312 19	268 92	20 38	13 97	6 41	2 89	2 82	37
			177 39	177 39	177 39	156 58	16 14	10 93	6 71	4 67	3 58	1 09
			198 70	198 70	198 70	181 62	17 08	10 92	6 16			
			68 13	68 13	68 13	60 66	6 57	4 47	2 10			
			1,996 67	1,996 67	1,996 67	1,887 00	14 74	9 34	5 40	90	15	75
										04 93	37 37	57 36
			112 41	112 41	112 41	101 07	10 57	6 83	4 04			77
			592 30	592 30	592 30	445 16	78 04	36 57	16 70	15 55	9 41	07
			65 02	65 02	65 02	63 83	3 86	50 07	1 81	1 74	1 74	07
			977 23	977 23	977 23	895 44	63 96	50 07	26 55	14 10	12 43	3 07
			306 13	306 13	306 13	272 82	29 54	20 15	6 77	3 70	3 70	07
			789 44	789 44	789 44	711 28	49 36	28 23	21 14	28 80	25 46	3 24
			387 35	387 35	387 35	335 50	31 86	22 35	5 47	4 04	1 41	2 83
			838 20	838 20	838 22	744 83	93 39	76 32	17 07	8 62	8 62	55
			676 06	676 06	676 06	548 62	32 90	19 86	18 31	95 37	39 78	49
			298 91	298 91	298 91	255 82	33 06	23 27	6 83	3 99	3 17	1 82
			825 87	825 87	825 87	741 12	73 42	49 10	34 32	11 35	6 62	4 71
			978 82	978 82	978 82	872 55	107 86	8 61	3 65	97 62	60 13	47 49
			382 83	382 83	382 83	320 92	82 91	49 96	2 95	2 07	3 88	8 09
			863 12	863 12	863 22	754 50	108 72	85 50	96 82	23 22	16 13	8 09
			221 28	221 28	221 28	190 50	30 78	30 96	8 77	62		
			350 40	350 40	350 40	206 96	47 69	28 49	5 76	5 76	3 32	2 44
			630 87	630 87	630 87	577 91	62 96	17 97	3 69	35 04	25 22	9 87
			811 87	811 87	811 87	754 00	87 87	21 79	3 27	36 08	26 88	10 30
			443 10	443 10	443 10	375 83	18 62	18 62	3 97	10 30	40 35	63



Table No. 70.—Classified Summary Old

COUNTIES.	No. of Table.	DEBITS.				BALANCES, JUNE 30	
		Cash.	Interest.	Miscellaneous.	Totals except Balances.	1883, Dr.	1884, Cr.
Totals.....	---	\$337,223 34	\$41,768 45	\$185,656 94	\$564,648 73	\$355,364 43	\$306
Alcona.....	73	\$7,710 28	\$355 01	\$1,978 86	\$10,044 25	-----	-----
Allegan.....	74	896 04	657 45	1,343 77	2,001 22	\$9,091 61	-----
Alpena.....	75	10,282 81	513 68	1,511 45	12,307 42	716 57	-----
Antrim.....	76	4,673 21	247 97	2,563 28	7,484 46	-----	-----
Arenac.....	77	-----	14 29	361 74	376 03	204 09	-----
Baraga.....	78	2,217 26	105 04	740 49	3,062 79	112 27	-----
Barry.....	79	896 04	58 20	207 78	1,163 02	244 36	-----
Bay.....	80	23,806 71	2,361 93	20,203 64	46,372 28	12,380 95	-----
Benzie.....	81	1,823 94	88 91	601 85	2,514 70	200 57	-----
Berrien.....	82	2,714 91	143 25	954 57	3,812 73	186 35	-----
Branch.....	83	427 41	35 13	242 85	705 39	174 53	-----
Calhoun.....	84	449 54	36 13	183 07	668 74	210 58	\$140
Cass.....	85	135 78	19 06	176 62	324 46	77 19	-----
Charlevoix.....	86	2,538 88	146 75	883 98	3,569 62	309 10	-----
Cheboygan.....	87	4,580 87	213 65	780 06	5,574 60	51 03	-----
Chippewa.....	88	6,307 59	273 11	1,030 67	7,611 37	-----	-----
Clare.....	89	6,582 63	330 64	3,576 75	10,490 02	44 44	-----
Clinton.....	90	133 78	19 40	361 80	514 98	93 89	-----
Crawford.....	91	3,166 71	173 59	784 60	4,124 90	402 01	-----
Delta.....	92	5,214 21	286 15	1,309 29	6,809 65	689 01	-----
Eaton.....	93	1,726 00	88 46	698 41	2,512 87	-----	-----
Emmet.....	94	5,815 07	334 38	1,697 46	7,846 91	880 29	-----
Genesee.....	95	2,503 09	167 13	1,705 17	4,365 39	309 01	-----
Gladwin.....	96	11,434 53	507 39	2,051 81	13,993 73	-----	-----
Grand Traverse.....	97	-----	452 26	661 78	1,114 04	6,329 95	-----
Gratiot.....	98	127 47	461 46	2,623 35	3,212 28	6,103 60	-----
Hillsdale.....	99	64 65	11 20	129 81	205 66	103 48	-----
Houghton.....	100	10,816 85	635 12	7,487 91	18,639 88	1,569 93	-----
Huron.....	101	8,810 43	367 95	2,486 20	6,664 58	2,463 13	-----
Ingham.....	102	336 12	510 74	3,139 44	4,006 30	6,434 92	-----
Ionia.....	103	668 61	32 50	224 01	925 12	18 25	-----
Iosco.....	104	9,368 18	466 96	4,627 34	14,462 48	216 86	-----
Isabella.....	105	5,661 18	311 77	2,659 50	8,632 45	553 64	-----
Isle Royal.....	106	8 95	21	-----	9 16	-----	-----
Jackson.....	107	2,166 85	128 81	875 23	3,170 39	230 16	-----
Kalamazoo.....	108	687 31	49 71	318 85	1,055 87	219 10	-----
Kalkaska.....	109	4,201 42	221 15	2,237 92	6,660 49	85 54	-----
Kent.....	110	15,136 07	1,377 39	6,594 54	23,108 00	8,996 37	-----
Keweenaw.....	111	4,849 89	217 67	1,038 29	6,106 53	-----	-----
Lake.....	112	3,104 86	188 69	833 47	4,077 02	-----	-----
Lapeer.....	113	1,533 24	83 35	843 46	2,460 05	-----	-----
Leelanaw.....	114	1,505 31	98 52	846 04	2,449 87	314 06	-----
Lenawee.....	115	1,561 15	76 90	757 44	2,395 49	-----	-----
Livingston.....	116	-----	480 12	39 50	529 62	6,994 62	-----
Mackinac.....	117	3,467 10	207 67	4,544 64	8,219 41	496 39	-----
Macomb.....	118	294 01	28 76	139 34	462 11	176 62	-----
Manistee.....	119	4,026 37	196 91	1,453 06	5,676 36	104 24	-----
Manitou.....	120	702 68	29 96	221 48	954 12	-----	-----
Marquette.....	121	11,943 06	720 51	3,672 19	16,335 76	1,886 70	-----
Mason.....	122	1,056 37	298 48	1,406 02	2,760 87	3,180 48	-----
Mecosta.....	123	7,246 92	466 96	4,637 84	12,351 72	1,154 56	-----
Menominee.....	124	4,667 88	275 03	1,863 54	6,806 45	723 13	-----
Midland.....	125	11,604 99	630 82	4,771 39	16,907 20	739 87	-----
Missaukee.....	126	6,757 68	324 97	8,077 13	10,159 78	-----	-----
Monroe.....	127	216 89	3,858 71	656 43	4,732 03	54,810 59	-----
Montcalm.....	128	152 28	619 00	3,632 91	4,404 19	7,858 21	-----
Montmorency.....	129	11,293 42	472 74	1,308 88	13,075 04	-----	-----

Law Divisions of Tables Nos. 73 to 152, inclusive.

Footings.	CREDITS.					COUNTIES.	
	BALANCES, JUNE 30.		Totals except Balances.	Miscella- neous.	Interest.		Cash.
	1884, Dr.	1883, Cr.					
\$920,319 77	\$323,450 71	\$4,614 61	\$592,254 45	\$457,037 56	\$26,834 51	\$108,382 88	
\$10,044 25	\$1,306 78	\$85 53	\$4,651 96	\$7,102 80	\$398 54	\$1,150 62	Alcona.
11,092 83	7,221 65		3,871 19	3,437 66	173 43	280 09	Allegan.
13,023 99	899 93		12,124 01	0,927 40	571 56	1,625 05	Alpena.
7,484 46	739 48	\$16 73	6,378 25	2,960 63	244 71	2,172 88	Antrim.
580 12	361 44		218 68		30	218 38	Arenac.
3,175 06	497 78		2,677 28	2,093 22	120 44	463 62	Baraga.
1,406 38	190 11		1,276 27	715 05	61 08	500 14	Barry.
56,753 23	19,917 78		36,835 45	30,004 00	1,895 23	6,936 22	Bay.
2,715 27	509 85		2,205 42	1,355 00	96 42	754 00	Benzie.
3,999 06	617 42		3,381 66	2,808 67	152 02	420 97	Berrien.
879 92	104 08		773 84	405 13	32 56	338 15	Branch.
1,019 34			1,019 34	874 37	24 78	110 19	Calhoun.
401 65	154 25		247 40	157 94	11 94	77 52	Cass.
3,678 72	493 26		3,385 46	2,331 40	149 79	904 27	Charlevoix.
5,625 63	617 99		5,007 64	4,164 12	236 10	607 42	Cheboygan.
7,611 37	1,029 10	\$90 00	6,573 27	5,679 15	322 62	371 50	Chippewa.
10,534 46	3,169 17		7,365 29	6,222 72	316 18	796 41	Clare.
608 87	267 50		341 37	264 90	15 19	61 28	Clinton.
4,526 91	506 90		4,020 01	3,069 19	181 51	779 81	Crawford.
7,498 66	1,239 73		6,258 91	5,063 77	298 11	807 03	Delta.
2,512 87	194 46	\$302 85	2,015 56	1,160 43	95 80	759 33	Eaton.
8,737 20	1,253 92		7,473 28	5,604 91	342 83	1,525 54	Emmet.
4,674 40	1,197 20		3,477 20	2,668 32	154 96	634 01	Genesee.
13,993 73	1,619 25	\$386 05	11,984 43	10,431 52	589 16	967 75	Gladwin.
7,443 99	5,776 72		1,607 27	1,310 99	74 36	281 92	Gr. Traverse.
9,314 88	1,884 47		7,430 41	5,011 10	282 84	2,136 47	Gratiot.
369 14	85 72		223 42	151 81	9 34	62 27	Hillsdale.
20,199 81	4,835 58		15,364 23	11,510 69	632 31	3,221 23	Houghton.
9,126 71	1,540 44		7,586 27	4,513 91	320 64	2,761 72	Huron.
10,441 22	2,047 21		8,394 01	6,254 47	360 35	1,779 19	Ingham.
943 37	167 17		776 20	645 71	35 64	94 85	Ionia.
14,679 34	3,575 40		11,103 94	8,862 72	501 54	1,739 63	Iosco.
9,186 69	2,036 56		7,150 53	5,560 34	324 09	1,291 10	Isabella.
9 16		\$8 56	60		60		Isle Royal.
3,400 55	216 96		3,183 59	2,402 65	130 72	650 22	Jackson.
1,274 97	163 45		1,111 52	569 30	45 81	496 41	Kalamazoo.
6,696 03	200 98		6,495 05	3,618 95	216 72	2,660 38	Kalkaska.
32,104 37	4,386 66		27,717 71	15,127 43	1,200 89	11,389 39	Kent.
6,106 55	646 77	\$149 22	5,310 56	4,446 51	252 31	611 74	Keweenaw.
4,077 02	571 38	67 27	3,438 37	2,802 59	159 10	476 68	Lake.
2,460 05	309 40	\$33 29	1,727 36	1,183 76	92 87	451 03	Lapeer.
2,764 53	507 07		2,257 46	1,461 20	93 09	703 17	Leelanaw.
2,395 49	687 77	\$8 25	1,649 47	1,434 62	82 03	182 82	Lenawee.
7,534 24	7,252 21		272 03	229 99	11 67	30 37	Livingston.
8,717 80	4,243 29		4,474 51	3,803 16	207 70	463 66	Mackinac.
638 73	38 28		602 45	468 59	25 93	107 93	Macomb.
5,782 60	732 27		5,05 33	3,640 43	209 85	1,200 05	Manistee.
954 12	157 30	\$26 74	770 08	639 42	36 87	93 70	Manitou.
18,242 46	1,738 58		16,508 88	12,048 52	789 99	3,721 37	Marquette.
5,941 35	831 33		5,110 02	2,636 32	227 65	2,226 05	Mason.
13,506 28	2,974 93		10,531 35	7,051 90	445 27	3,034 18	Mecosta.
7,523 58	1,242 72		6,285 86	4,713 25	281 14	1,291 47	Menominee.
17,647 07	5,006 49		12,640 58	10,741 71	618 46	1,280 41	Midland.
10,150 78	1,083 00	\$1,089 28	7,987 50	5,287 29	368 60	2,331 61	Missaukee.
50,542 62	7,611 69		51,930 93	48,136 55	3 34 13	440 25	Monroe.
12,262 40	4,648 08		7,614 32	6,364 86	346 45	903 01	Montcalm.
12,075 04	1,474 39	7 83	11,593 32	10,254 62	508 96	779 74	Montmorency.

Table No. 70.—Continued.

COUNTIES.	No. of Table.	DEBITS.				BALANCES, JUNE 30,	
		Cash.	Interest.	Miscellaneous.	Totals except Balances.	1883, Dr.	1884, Cr.
Muskegon	130	\$3,688 61	\$624 02	\$3,918 31	\$8,410 94	\$9,005 89	.....
Newaygo	131	7,148 93	448 65	3,742 78	11,340 26	1,307 41	.....
Oakland	132	478 73	158 88	450 67	1,086 26	1,825 50	.....
Oceana	133	5,264 90	312 77	2,152 62	7,730 29	882 33	.....
Ogemaw	134	7,048 48	330 80	3,196 35	10,575 63	.....	.....
Ontonagon	135	15,255 16	707 73	14,893 77	30,856 66	838 52	.....
Osceola	136	6,452 36	373 93	3,237 38	10,062 67	734 73	.....
Oscoda	137	4,345 84	190 84	1,977 18	6,513 86	.....	.....
Otsego	138	2,440 10	113 29	996 06	3,549 45	.....	.....
Ottawa	139	1,486 07	3,640 95	2,353 20	7,480 22	51,265 40	.....
Presque Isle	140	10,092 52	441 85	2,013 22	12,547 59	.....	.....
Roscommon	141	9,390 59	438 92	3,121 92	12,951 43	.....	.....
Saginaw	142	.....	6,763 21	7,969 32	14,732 53	94,446 19	.....
Sanilac	143	6,772 80	393 25	3,431 10	10,597 15	1,044 31	.....
Schoolcraft	144	3,374 72	151 14	770 88	4,296 74	.....	.....
Shiawassee	145	1,336 67	2,693 88	1,337 46	5,368 01	\$7,521 30	.....
St. Clair	146	354 72	979 80	1,988 92	3,323 44	13,195 68	.....
St. Joseph	147	188 84	8 50	28 80	226 14	19 74	.....
Tuscola	148	4,645 29	390 49	3,864 00	8,399 78	1,996 55	.....
Van Buren	149	1,870 01	90 37	742 82	2,703 20	.....	\$186 1
Washtenaw	150	764 98	59 38	386 65	1,211 01	236 58	.....
Wayne	151	6,034 25	593 11	6,128 55	12,755 91	2,961 45	.....
Wexford	152	5,091 82	259 53	1,686 24	7,017 59	.....	.....

Table No. 70.—Continued.

C R E D I T S .							
Footings.	BALANCES, JUNE 30.		Totals except Balances.	Miscella- neous.	Interest.	Cash.	COUNTIES.
	1884, Dr.	1883, Cr.					
\$17,416 83	\$2,717 10	-----	\$14,699 73	\$9,566 78	\$496 25	\$4,636 70	Muskegon.
12,647 77	2,486 21	-----	10,161 56	7,131 43	490 81	2,599 32	Newaygo.
2,911 76	159 83	-----	2,751 93	2,204 38	126 89	420 66	Oakland.
8,612 62	1,339 69	-----	7,272 93	5,407 31	319 71	1,545 91	Oceana.
10,576 63	2,429 62	\$187 75	7,958 26	6,501 38	368 08	1,068 85	Ogemaw.
31,695 18	14,194 08	-----	17,501 10	14,636 37	820 82	2,043 91	Ontonagon.
10,797 40	2,074 51	-----	8,722 89	5,918 64	566 72	2,437 53	Oscoda.
6,553 86	1,888 93	260 11	4,406 82	3,807 49	228 24	281 09	Oscoda.
3,549 45	901 06	248 71	2,399 69	2,001 41	129 33	268 95	Otsego.
58,725 62	26,417 27	-----	22,308 35	19,629 93	317 96	2,360 46	Ottawa.
12,547 59	1,159 93	193 37	11,192 27	8,929 85	504 12	1,758 30	Presque Isle.
12,851 43	2,295 39	196 48	10,359 56	8,633 60	481 12	1,244 84	Roscommon.
109,178 72	83,915 70	-----	20,263 02	19,329 72	933 30	-----	Saginaw.
11,631 46	2,657 79	-----	8,973 67	6,672 44	400 43	1,900 80	Sanilac.
4,296 74	428 05	65 29	3,803 40	3,132 25	170 02	501 13	Schoolcraft.
42,889 31	36,635 39	-----	6,253 92	3,379 90	285 39	3,588 63	Shiawassee.
16,519 12	8,660 66	-----	7,858 46	6,172 10	372 65	1,313 71	St. Clair.
245 88	26 04	-----	219 84	129 80	9 41	80 63	St. Joseph.
10,396 83	2,174 93	-----	8,221 40	4,986 84	348 05	2,886 51	Tuscola.
2,899 79	-----	292 85	2,576 94	2,166 21	104 10	306 63	Van Buren.
1,447 59	146 33	-----	1,301 26	705 90	53 52	539 84	Washtenaw.
15,717 36	2,805 93	-----	12,912 13	9,136 07	530 24	3,245 82	Wayne.
7,017 59	84 61	127 95	6,806 03	5,370 06	263 64	1,171 33	Wexford.

Table No. 71.—Classified Summary New Tax

COUNTIES.	No. of Tables.	DEBITS.				BALANCES, JUNE 30.	
		Cash.	Interest.	Miscellaneous	Totals except Balances.	1883, Dr.	1884, Cr.
Totals.....	---	\$230,688 59	\$2,845 39	\$1,508,318 20	\$1,741,852 18	\$44,828 35	\$41,710 36
Alcona.....	73	\$6,911 53	\$0 54	\$4,705 05	\$11,617 12		\$3,568 95
Allegan.....	74	79 75	72 76	24,730 38	24,882 89	\$49 96	
Alpena.....	75	2,221 57	28	5,914 06	8,135 91		23 87
Antrim.....	76	1,942 98		4,780 34	6,723 32		1,721 46
Arenac.....	77		83	1 51	2 34	13 74	105 17
Baraga.....	78	842 22	14	2,586 94	3,429 30		550 91
Barry.....	79	70 18		23,777 21	23,847 39	22 15	
Bay.....	80	3,452 22	482 41	35,869 79	39,804 42		
Benzie.....	81	617 85	02	2,881 20	3,499 07	55	138 81
Berrien.....	82	271 41	18	27,666 03	27,937 62	48 90	
Branch.....	83	274 68		31,960 78	32,235 46	7 00	
Calhoun.....	84	41 24	03	44,934 10	44,975 37	61 69	261 48
Cass.....	85	118 79		28,301 61	28,420 40	77 17	
Charlevoix.....	86	2,894 07	04	3,771 94	6,666 05	544 85	1,512 80
Cheboygan.....	87	3,421 75	79 95	6,624 31	10,126 01		
Chippewa.....	88	15,430 87	23 72	3,854 60	19,309 19		773 70
Clare.....	89	2,150 78	14	4,693 11	6,844 03		370 67
Clinton.....	90	419 69	156 03	29,333 80	29,809 59		
Crawford.....	91	4,576 79	37	2,340 71	6,917 87		335 36
Delta.....	92	2,800 12	63 31	4,883 00	7,746 93		
Eaton.....	93	321 57		29,254 94	29,576 51	46 18	11 62
Emmet.....	94	1,984 68	05	3,916 79	5,901 52	1,254 54	517 07
Genesee.....	95	35 95		38,613 58	38,649 53	92 28	
Gladwin.....	96	3,393 51	03	2,319 32	5,712 86	517 77	736 92
Grand Traverse.....	97	763 43	90 31	5,545 15	6,398 89	408 62	
Gratiot.....	98	1,149 47	08	13,081 12	14,230 67		161 42
Hillsdale.....	99	24 92		38,330 69	38,355 61	10 73	8 63
Houghton.....	100	9,960 27	15	4,934 89	14,895 31		
Huron.....	101	880 27	32	9,831 33	10,711 92		
Ingham.....	102	3,971 38	04	29,398 09	33,369 51		777 26
Ionia.....	103	183 08		29,235 58	29,418 66		65 36
Iosco.....	104	5,204 41	24	3,710 64	8,915 29		1,784 30
Isabella.....	105	2,831 79	01	7,529 60	10,360 49		942 77
Isle Royal.....	106	4 01		182 05	186 06		
Jackson.....	107	47 42	40	49,401 38	49,449 20	7 31	
Kalamazoo.....	108	9 86	01	42,135 73	42,145 60	22 70	
Kalkaska.....	109	10,629 85	05	5,194 53	15,824 43		931 85
Kent.....	110	229 83	06	60,905 12	61,135 01	2,434 19	
Keweenaw.....	111	1,973 95	02	1,549 13	3,523 10		160 13
Lake.....	112	5,811 41	22	3,868 81	9,680 44		556 40
Lapeer.....	113	71 18	02	23,871 18	23,942 38	3 78	
Leelanaw.....	114	585 18	01	1,916 12	2,481 31		70 84
Lenawee.....	115		246 06	50,203 68	50,449 74	91 29	
Livingston.....	116	40 01		27,396 22	27,436 23		4 09
Mackinac.....	117	9,400 48	27 48	4,959 94	14,387 90	1,172 48	532 63
Macomb.....	118	56 67		27,405 41	27,462 08	4 51	
Manistee.....	119	3,214 26	42	7,044 68	10,259 36		612 12
Manitou.....	120	112 80	3 42	465 82	582 04	220 34	
Marquette.....	121	11,472 78	06	9,708 63	21,181 37		
Mason.....	122	852 48	13	5,665 35	6,518 16		68 63
Mecosta.....	123	1,794 30	17	6,639 20	8,453 67	97 47	1,807 47
Menominee.....	124	4,846 14	67	4,785 60	9,632 41		
Midland.....	125	1,831 33	28 38	6,675 96	8,535 67	99 80	
Missaukee.....	126	11,544 89	01	3,488 72	15,033 62		610 10
Monroe.....	127	231 34	41 15	29,349 66	29,615 15	940 75	
Montcalm.....	128	689 85	106 03	17,798 45	18,584 33	141 19	
Montmorency.....	129	12,203 99	74	2,897 57	14,602 30		689 02

Law Divisions of Tables Nos. 73 to 159 Inclusive.

CREDITS.							
Footings.	BALANCES, JUNE 30.		Totals except Balances.	Miscellaneous	Interest.	Cash.	COUNTIES.
	1884. Dr.	1883. Cr.					
\$1,527,890 89	\$158,520 23	\$20,412 05	\$1,658,958 61	\$316,979 00	\$14 22	\$1,336,965 89	
\$15,185 98		\$363 53	\$14,192 45	\$10,757 18		\$3,435 27	Alcona.
24,932 85	\$4,266 79		20,666 06	568 42		20,097 64	Allegan.
8,159 78		126 17	8,033 61	2,427 42		5,606 19	Alpena.
8,444 78		126 74	8,318 04	3,485 06		4,832 98	Antrim.
121 25			121 25	106 55	\$0 24	14 46	Arenac.
3,980 21		245 42	3,734 79	1,136 25		2,598 54	Baraga.
23,869 54	15 73		23,883 81	280 19		23,573 62	Barry.
39,804 42	23,869 32	104 00	10,901 10	9,196 27		1,604 83	Bay.
3,638 83			3,638 83	1,162 89		2,475 94	Benzle.
27,986 52	88 22		27,908 30	839 09		27,064 21	Berrien.
32,242 46	19 37		32,223 09	91 99		32,131 10	Branch.
45,298 54			45,298 54	333 35		44,965 19	Calhoun.
28,497 57	8 69		28,498 88	89 87		28,399 01	Cass.
8,723 70			8,723 70	4,471 31		4,252 39	Charlevoix.
10,126 01	4,189 14	327 50	5,609 37	4,471 77		1,137 60	Cheboygan.
20,062 89		2,269 99	17,822 90	17,022 45		800 45	Chippewa.
7,214 70		39 60	7,175 10	2,976 56		4,198 54	Clare.
29,809 52	9,047 94	262 50	20,499 08	434 78		20,064 30	Clinton.
7,303 23		523 51	6,779 72	5,164 36		1,615 36	Crawford.
7,746 93	3,423 14	1,015 65	3,308 14	3,077 67		230 47	Delta.
29,634 31			29,634 31	807 56		29,896 75	Eaton.
7,673 13			7,673 13	3,491 61		4,181 52	Emmet.
38,741 81	64 43		38,677 38	876 48		38,800 90	Genesee.
6,967 55			6,967 55	3,762 31		3,205 24	Gladwin.
6,807 51	4,527 46		2,280 05	1,798 54		481 51	G'd Traverse.
14,392 09		231 05	14,161 04	2,085 68		12,125 36	Gratiot.
38,374 97			38,374 97	137 53		38,237 44	Hillsdale.
14,805 31	11 02	145 05	14,738 24	10,971 23		4,468 01	Houghton.
10,711 92	76 60	48 28	10,587 06	2,144 84		8,442 22	Huron.
34,146 77		913 12	33,233 65	4,410 04		28,823 61	Ingham.
29,484 02		7 23	29,476 79	394 99		29,081 80	Ionia.
10,699 59		597 47	10,102 12	6,376 03		3,726 09	Iosco.
11,303 26		544 31	10,758 95	4,125 07		6,633 88	Isabella.
186 06			186 06	4 01		182 05	Isle Royal.
49,456 51	51 28		49,405 23	608 99		48,796 24	Jackson.
42,168 30	51 80		42,116 50	223 70		41,892 80	Kalamazoo.
16,756 28		2,687 81	14,068 97	11,094 26		2,974 71	Kalkaska.
63,569 20	473 34		63,095 86	2,200 46		60,895 40	Kent.
3,683 29		160 82	3,522 97	2,332 52		1,190 45	Keweenaw.
10,236 84		67 85	10,168 99	7,059 59		3,109 40	Lake.
23,916 16	24 19		23,921 97	521 95		23,400 02	Lapeer.
2,532 15		25 95	2,516 20	880 16		1,636 04	Leelanaw.
50,541 03	14,350 72		36,190 31	308 65		35,881 66	Lenawee.
27,440 32		15 97	27,424 35	161 37		27,272 98	Livingston.
16,093 01			16,093 01	13,793 77		2,299 24	Macinac.
27,466 59	30 56		27,436 01	217 52		27,218 49	Macomb.
10,871 48		212 01	10,659 47	4,409 99		6,249 48	Manistee.
802 38	178 88		623 00	245 74		380 26	Manitou.
21,181 37	204 44	336 81	20,640 12	12,620 56		8,019 56	Marquette.
6,596 19		26 62	6,569 57	1,394 75		5,164 82	Mason.
10,358 61			10,358 61	4,686 77		5,672 84	Mecosta.
9,632 41	45 28	62 89	9,524 24	5,402 90		4,121 34	Menominee.
8,635 47	1,616 63		7,018 84	3,336 71		3,682 13	Midland.
15,643 72		523 44	15,120 28	12,711 68		2,408 60	Missaukee.
30,555 90	17 12		30,538 78	722 56	13 98	29,802 24	Monroe.
18,735 52	4,176 85		12,558 67	3,119 55		10,439 12	Montcalm.
15,271 32		1,068 49	14,182 83	13,812 93		869 90	Montmor'ncy.

Table No. 71.—Continued.

COUNTIES.	No of Tables.	DEBITS.				BALANCES, JUNE 30.	
		Cash.	Interest.	Miscellaneous	Totals except Balances.	1883, Dr.	1884, Cr.
Muskegon.....	130	\$348 80	\$0 18	\$12,183 51	\$12,523 49	\$67 43	\$103 45
Newaygo.....	131	1,895 37	06	8,140 47	10,035 92	106 02	475 36
Oakland.....	132	1,963 43	-----	48,085 90	50,049 33	124 69	-----
Oceana.....	133	1,318 36	14	5,737 47	7,055 97	-----	213 97
Ogemaw.....	134	3,465 52	14	8,159 98	6,625 64	-----	1,696 51
Ontonagon.....	135	2,192 51	5 99	3,890 30	6,058 80	-----	2,193 49
Osceola.....	136	3,779 41	01	4,809 47	8,588 89	-----	1,638 84
Oscoda.....	137	6,437 80	62	1,936 94	8,375 36	-----	3,542 06
Otsego.....	138	3,652 67	30 84	3,289 76	6,873 27	-----	-----
Ottawa.....	139	576 74	11	15,717 29	16,294 14	-----	90 34
Presque Isle.....	140	12,367 00	38	2,493 60	14,860 98	-----	6,255 38
Roscommon.....	141	7,200 13	26	2,944 05	10,144 41	-----	577 31
Saginaw.....	142	1,216 49	966 11	47,174 02	49,356 69	20,783 10	-----
Sanilac.....	143	1,764 37	-----	9,530 79	11,295 16	-----	112 51
Schoolcraft.....	144	14,706 54	23	4,818 04	19,524 81	-----	3,075 44
Shiawassee.....	145	275 26	05	24,804 33	25,079 64	118 34	115 27
St. Clair.....	146	459 25	131 28	27,764 97	28,355 50	69 80	-----
St. Joseph.....	147	6 89	277 69	32,848 02	33,132 60	2,649 15	-----
Tuscola.....	148	640 49	02	16,768 00	17,408 51	-----	-----
Van Buren.....	149	172 44	-----	25,766 96	25,939 40	644 61	126 64
Washtenaw.....	150	48 09	-----	54,793 66	54,841 75	218 77	49 56
Wayne.....	151	5,185 23	3 25	243,782 30	248,970 78	2,164 10	-----
Wexford.....	152	4,238 37	02	5,675 25	9,913 64	-----	933 09

Table No. 71.—Continued.

Footings.	CREDITS.						COUNTIES.
	BALANCES, JUNE 30.		Totals except Balances.	Miscellaneous	Interest.	Cash.	
	1884. Dr.	1883. Cr.					
\$12,093 37	-----	-----	\$12,093 37	\$1,069 26	-----	\$11,604 11	Muskegon.
10,617 24	-----	-----	10,617 24	3,864 97	-----	6,752 27	Newaygo.
50,174 02	\$141 23	-----	50,032 79	345 46	-----	49,687 33	Oakland.
7,269 94	-----	\$290 90	6,979 04	1,303 99	-----	5,775 05	Oceana.
8,522 15	-----	856 53	7,465 62	5,306 42	-----	2,157 20	Ogemaw.
8,252 29	-----	125 10	8,117 19	4,369 85	-----	3,754 34	Ontonagon.
10,227 73	-----	336 16	9,891 57	5,764 02	-----	4,127 55	Oscoda.
11,917 44	-----	1,253 25	10,654 09	9,975 26	-----	678 83	O-coda.
6,873 27	1,714 90	287 74	4,870 63	3,752 40	-----	1,118 23	Otsego.
16,384 48	-----	492 43	15,892 05	793 06	-----	15,098 99	Ottawa.
21,116 26	-----	356 81	20,759 55	19,424 99	-----	1,334 56	Presque Isle.
10,721 75	-----	591 98	10,129 77	8,243 82	-----	1,885 95	Roscommon.
79,129 72	47,970 86	-----	31,168 86	4,952 37	-----	26,216 49	Saginaw.
11,407 67	-----	175 95	11,231 72	2,565 94	-----	8,665 78	Sanilac.
22,600 25	-----	1,485 14	21,115 11	15,918 36	-----	5,196 75	Schoolcraft.
25,313 25	-----	-----	25,313 25	895 50	-----	24,417 75	Shlawassee.
23,425 30	7,716 30	-----	20,709 00	1,129 55	-----	19,579 45	St. Clair.
35,781 75	14,973 71	-----	20,808 04	76 00	-----	20,732 04	St. Joseph.
17,408 51	135 21	172 39	17,100 91	1,224 69	-----	15,876 22	Tuscola.
26,780 65	-----	-----	26,780 65	847 48	-----	25,933 17	Van Buren.
55,110 06	-----	-----	55,110 06	238 24	-----	54,871 84	Washtenaw.
251,134 88	3,016 56	-----	248,118 32	11,157 80	-----	236,960 72	Wayne.
10,846 78	-----	238 81	10,607 92	5,758 34	-----	4,849 58	Wexford.

Table No. 72.—Showing Balances of the Old and New Divisions of the several County Accounts, June 30, 1883, and 1884; also, the Aggregates or Net Balances, as the case may be, June 30, 1884.

COUNTIES.	No. of Table.	OLD TAX LAW DIVISION OF ACCOUNT.				AGGREGATE OR NET BALANCES JUNE 30, 1884.				NEW TAX LAW DIVISION OF ACCOUNT.			
		BALANCES JUNE 30, 1883.		BALANCES JUNE 30, 1884.		Debit.	Credit.	Debit.	Credit.	Debit.	Credit.	Debit.	Credit.
		Debit.	Credit.	Debit.	Credit.								
Totals.....	.....	\$335,364 43	\$4,614 61	\$323,450 71	\$306 61	\$450,062 77	\$18,008 80	\$153,620 23	\$411,710 36	\$44,828 35	\$20,412 06		
Alcona.....	73		\$85 53	\$1,306 76		\$11,438 44	\$2,993 10	\$4,266 79	\$3,568 86		\$983 53		
Algon.....	74	\$9,091 61		7,321 65		576 11			53 87		198 17		
Alpena.....	75	716 57		699 98					1,721 46		126 74		
Antwerp.....	76		316 73	789 48			931 98		106 17	13 74			
Arenac.....	77	204 09		361 44		256 27							
Baraga.....	78	112 27		497 78			53 13		550 91		245 42		
Barry.....	79	244 86		130 11		145 84		15 73		22 15			
Bay.....	80	12,880 95		19,917 78		48,817 10		28,969 32	138 81	95	104 00		
Benzie.....	81	200 57		504 86		371 04				48 90			
Berrien.....	82	186 35		617 43		700 64		83 22					
Branch.....	83	174 53		104 08		123 45		19 37					
Calhoun.....	84	210 58			\$140 09		401 50						
Cass.....	85	77 19		154 25		162 94		8 09	1,512 80				
Charlevoix.....	86	309 10		493 26			1,019 54						
Cheboygan.....	87	51 03		617 96		4,897 13		4,189 14					
Chippewa.....	88		209 00	1,029 10		235 40			773 70		327 50		
Clare.....	89	44 44		3,169 17		2,798 50			370 67		2,259 99		
Clinton.....	90	93 89		367 50		9,315 44		9,047 94			289 60		
Crawford.....	91	402 01		506 90		121 54			385 36		262 50		
Delta.....	92	689 01		1,239 75		4,662 89		3,423 14			523 51		
Eaton.....	93		392 85	194 46							1,015 65		
Emmet.....	94	880 29		1,253 92		182 84			11 62	46 18			
Genesee.....	95	309 01		1,197 20		796 85			617 07	1,254 64			
Gladwin.....	96		386 05	1,619 25		1,931 63		64 43		92 28			
Grand Traverse.....	97	6,829 95		5,776 72		10,804 18		4,527 46		517 77			
Gratiot.....	98	6,102 60		1,884 47					161 42	408 63			
Hillsdale.....	99	103 48		85 72		77 09			8 63	10 73			
Houghton.....	100	1,559 83		4,835 63		4,846 80							
Huron.....	101	2,463 13		1,540 44		1,617 04		11 03	786 93		145 05		
Ingham.....	102	6,434 92		2,047 21		1,269 95		76 80	777 26		48 28		
Ionia.....	103	18 25		167 17							913 12		
Iosco.....	104	216 86		3,575 40		101 81			65 36		7 23		
Isham.....	105	553 64		2,035 56		1,791 10			1,784 30		597 47		
Isle Royal.....	106		8 56			1,099 79			943 77		544 31		
Jackson.....	107	220 16		216 06		268 24		51 23				7 31	

Kalamazoo.....	109	\$210 10	\$103 45	\$215 25	\$720 87	\$451 80	\$931 85	\$22 70	\$2,087 31
Kalamazoo.....	109	85 64	200 98	4,800 00	473 34	473 34	180 19	2,434 19	160 82
Kalamazoo.....	110	8,096 37	4,386 66	486 05	646 77	646 77	556 40	.....	67 85
Kalamazoo.....	111	.....	571 38	14 88	.....	.....	.....	.....	.....
Kalamazoo.....	112	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	113	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	114	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	115	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	116	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	117	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	118	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	119	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	120	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	121	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	122	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	123	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	124	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	125	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	126	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	127	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	128	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	129	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	130	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	131	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	132	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	133	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	134	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	135	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	136	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	137	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	138	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	139	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	140	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	141	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	142	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	143	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	144	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	145	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	146	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	147	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	148	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	149	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	150	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	151	.....	571 38	.....	.....	.....	.....	.....	.....
Kalamazoo.....	152	.....	571 38	.....	.....	.....	.....	.....	.....

Table No. 73.—Alcona County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Taxes, etc., rec'd Co. Tr., July, 1883	11	--	\$1 15	\$17 85				
	" " " " Sept., "	9	--	81	15 43				
Dec. 31	" " " " Oct., "	8	--	3 28	70 22				
	" " " " Nov., "	7	--	59	14 57				
	" " " " Dec., "	6	--	3 72	106 23				
	Cash paid " Nov. 2, "	7	8	326 82	7,710 03				
1884.									
M'ch 31	Taxes, etc., " Jan., 1884	5	--	5 13	175 96				
	" " " Feb., "	4	--	4 91	210 59				
	" " " M'ch, "	3	--	1 19	68 14				
June 30	" " " Apr., "	2	--	79	67 99				
	" " " May, "	1	--	6 62	1,134 20				
	Cash paid " June 23, "	--	7	-----	25				
	Taxes, etc., charged back " 30, "	--	--	-----	97 78				
	Interest on above-----	--	--	-----	355 01				
1883.									
Sept. 30	By Balance from old account, July 1, 1883.					12	--	\$5 99	\$65 53
	Uncollected Taxes of 1881, Sept. 30, 1883.					9	--	372 90	7,102 80
	Cash of Co. Tr., Taxes, etc., Nov. 22, 1883.					7	8	7 55	178 03
1884.									
M'ch 31	" " " M'ch 6, 1884.					3	24	4 23	191 02
	" " " general account, M'ch 6, 1884.					3	24	7 25	326 85
June 30	" " " Taxes, etc., June 23, 1884.					--	7	62	454 69
	Interest on above-----								398 54
	Balance to new account-----								1,306 76
	Totals-----				\$10,044 25				\$10,044 25

Quarter Ending	New Tax Law Division of Account.	Tax.	Interest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$1 68	\$0 11	\$0 09	-----	\$1 88	
	" " " " Aug., "	72	05	03	-----	80	
	" " " " Sept., "	1 08	09	07	-----	1 24	
Dec. 31	" " " " Oct., "	12 76	1 03	52	-----	14 31	
	" " " " Nov., "	22 10	2 01	90	-----	25 01	
	" " " " Dec., "	42 08	4 22	1 71	-----	48 01	
	Cash paid Co. Tr.—State, Nov. 22, "	03	-----	-----	-----	03	
	" " " Del. Local, " "	6,310 44	241 38	252 41	-----	6,804 23	
1884.							
M'ch 31	State Tax of 1883.	-----	-----	-----	-----	4,551 46	
	Del. State, rec'd Co. Tr., Jan., '84.	2 98	33	12	-----	3 43	
	" " " Feb., "	6 41	41	26	-----	7 08	
	" " " M'ch, "	5 49	04	24	-----	5 77	
	Cash paid Co. Tr., Del. Local, " 6, "	54 73	5 47	2 19	-----	62 39	
June 30	Del. State, rec'd Co. Tr., Apr., "	11 67	66	46	-----	12 79	
	" " " May, "	14 40	59	56	-----	15 55	
	" " " June, "	8 91	35	34	-----	9 60	
	Cash paid Co. Tr., Del. Local, " 23, "	38 62	4 72	1 54	-----	44 88	
	Del. State charged back, " 30, "	8 12	-----	-----	-----	8 12	
	Int. on Del. State tax charged back.	-----	-----	-----	-----	54	
1885.							
Sept. 30	By Balance from old acc't, July 1, '83						\$693 53
	Cash of Co. Tr.—Del. State, Aug. 15, "	12 05	48	55	-----	13 08	
	Del. Local, rec'd A. G. O., July, "	3,111 13	93 06	124 42	-----	3,328 60	
	" " " " Aug., "	2,247 65	115 70	89 91	-----	2,453 26	
	" " " " Sept., "	3 03	21	12	-----	3 36	
Dec. 31	" " " " Nov., "	25 65	2 56	1 03	-----	29 24	
	" " " " Dec., "	29 08	2 91	1 16	-----	33 15	
	Cash of Co. Tr.—Del. State, Nov. 22, "	15 91	25	19	-----	16 35	
1884.							
M'ch 31	Del. Local, rec'd A. G. O. Jan., '84	13 78	1 51	55	-----	15 84	
	" " " Feb., "	14 59	1 90	58	-----	17 07	
	" " " M'ch, "	10 25	1 31	41	-----	11 97	
	Cash of Co. Tr., Del. State, " 6, "	76 94	7 26	3 13	-----	87 33	
June 30	Del. State, rec'd A. G. O., Apr. 5, "	1,249 23	-----	-----	-----	1,249 23	
	Cash of Co. Tr., State, " 8, "	3,302 23	-----	-----	-----	3,302 23	
	Del. Local, rec'd A. G. O., " "	1,904 30	266 60	76 17	-----	2,247 07	
	" " " May, "	347 91	26 07	13 89	-----	387 87	
	" " " June, "	924 77	18 78	36 97	-----	980 52	
	Cash of Co. Tr., Del. State, " 23, "	14 88	78	62	-----	16 28	
	To Balance to new account-----					3,568 86	
	Totals-----					\$15,185 98	\$15,185 98
	To Balance from Old Tax Law Division of Account as above.				\$1,306 76		
	By " " New " " " "				3,568 86		
	Net-----				\$2,262 10		

Table No. 74.—Allegan County in Account with the State of Michigan.

Quarter ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30.	To balance from old account, July, 1, '83	12	--	\$636 41	\$9,061 61				
	Taxes, etc., rec'd, Co. Tr., "	11	--	60	9 41				
	" " " " Aug., "	10	--	1 40	23 63				
	" " " " Sept., "	9	--	2 25	42 86				
Dec. 31.	" " " " Oct., "	8	--	1 30	27 80				
	" " " " Nov., "	7	--	2 30	56 29				
	" " " " Dec., "	6	--	17	4 83				
1884.									
M'ch 31.	" " " " Jan., '84	5	--	33	11 38				
	" " " " Feb., "	4	--	2 18	99 63				
	" " " " March, "	3	--	4 95	283 03				
June 30.	" " " " April, "	2	--	3 88	332 63				
	" " " " May, "	1	--	1 70	291 72				
	" " charged back June 30, "	--	--		167 04				
	Interest on above.....	--	--		687 45				
1883.									
Sept. 30.	By cash of Co. Tr., Taxes, etc., July 5, 1883.....					11	25	\$7 78	\$119 76
	Uncollected tax of 1881, Sept 30, 1883.....					9	--	159 94	3,046 60
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 23, 1883.....					7	7	6 12	121 88
1884.									
M'ch 31.	" " " " M'ch 4, 1884.....					3	26	59	25 97
June 30.	Taxes at Land Office and Interest to June 30, 1884.....					--	--		391 16
	Interest on above.....					--	--		173 43
	Balance to new account.....					--	--		7,231 65
	Totals.....				\$11,092 83	--	--		\$11,092 83

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee	Expense of Sale.	Dr.	Cr.
1883. Sept. 30.	To balance from old account July 1, 1883					\$49 96	
	Del. State rec'd Co. Tr., July, "	\$5 62	\$0 38	\$0 27		6 27	
	" " " Aug., "	3 06	28	18		3 52	
	" " " Sept., "	8 38	76	41		9 53	
	Del. Local, rec'd A. G. O.	11 92	48	48		12 88	
Dec. 31.	Del. State, rec'd Co. Tr., Oct., 1883	4 77	76	36		5 89	
	" " " Nov., "	10 16	1 02	47		11 65	
	" " " Dec., "	1 68	20	09		1 97	
	Cash paid Co. Tr.—State Nov. 23, 1883	1 08				08	
	" Del. Loc'l Nov. 23, "	40 57	2 17	1 96		53 70	
1884. M'ch 31.	State Tax of 1883						
	Del. State, rec'd Co. Tr., Jan. 1884	2 31	23	13		24,577 87	
	" " " Feb., "	4 94	80	23		2 72	
	" " " M'ch, "	32 96	1 24	1 45		5 47	
	Cash p'd Co. Tr. Del. Loc'l M'ch, 4, "	23 00	2 04	93		35 65	
June 30.	Del. State, rec'd Co. Tr., Apr., "	33 26	2 00	1 54		25 97	
	" " " May, "	7 37	48	36		36 80	
	" " " June, "	9 98	62	44		8 11	
	" " charged back June 30, "	1 01				11 04	
	Int. on Del. State Tax charged back					1 01	
	Int. on bal. \$4,153.51 from March 31, 1884, to June 30, 1884.					07	
						72 69	
1883. Sept. 30.	By Cash of Co. Tr., Del. St. July 5, 1883	42 83	2 08	1 96			\$46 87
	Del. Local, rec'd A. G. O. July, "	25 72	.93	1 02			27 67
	" " " Aug., "	19 86	92	79			21 57
	" " " Sept., "	7 72	54	31			8 57
Dec. 31.	" " " Oct., "	5 56	44	23			6 23
	" " " Nov., "	17 44	1 60	70			19 74
	Cash of Co. Tr., Del. St. Nov. 23, "	29 00	1 29	97			3: 26
1884. M'ch 31.	Del. Loc'l, rec'd A. G. O., Jan. 1884	74	09	03			86
	Cash of Co. Tr.—State Jan. 22, "	6,000 00					6,000 00
	" " " Feb. 1, "	6,000 00					6,000 00
	" " " M'ch 4, "	4,000 00					4,000 00
	" " " Del't St., M'ch 4, "	16 61	1 98	92			19 51
	" " " —State M'ch 29, "	4,000 00					4,000 00
June 30.	Del. St. Tax, ret'd A. G. O., M'ch 15, "	467 84					467 84
	Del. Loc'l, rec'd A. G. O., June	14 68	1 17	59			16 44
	Balance to new account.						4,266 79
	Totals					\$24,932 85	\$24,932 85
	To Balance of Old Tax Law Division of Account as above					\$7,221 65	
	" " New " " " " " " " "					4,266 79	
	Aggregate					\$11,488 44	

Table No. 75.—Alpena County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount Dr.	Mos.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old account, July 1, 1883	12	--	\$50 16	\$716 57				
	Taxes, etc., rec'd Co. Tr., July	11	--	1 83	28 56				
	" " " " Aug.	10	--	10 17	174 35				
	" " " " Sept.,	9	--	3 25	61 84				
Dec. 31	" " " " Oct.,	8	--	4 16	39 23				
	" " " " Nov.,	7	--	3 65	39 34				
	" " " " Dec.,	6	--	2 22	63 37				
	Cash paid " Nov. 23, "	7	7	433 29	10,268 88				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	--	23	9 74				
	" " " " M'ch, "	3	--	53	30 54				
June 30	" " " " May, "	1	--	4 12	706 99				
	Cash paid " June 11, "	--	19	05	13 43				
	Taxes, etc., charged back " 30, "	--	--	--	257 49				
	Interest on above	--	--	--	513 66				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$517 59	\$9,858 88
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 23, "					7	7	39 63	939 11
1884.									
M'ch 31	" " " " M'ch 7, 1884					3	23	5 32	241 93
	" " " " Gen'l Acc't, " 7, "					3	23	8 87	403 68
June 30	" " " " Taxes, etc., June 11, "						19	15	40 29
	Taxes at Land Office and Int. to June 30, 1884								68 53
	Interest on above								571 53
	Balance to new account								899 93
	Totals				\$13,023 99				\$13,023 99

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$17 62	\$1 17	\$0 83	-----	\$19 62	
	" " " " Aug., "	7 55	68	40	-----	8 63	
	" " " " Sept., "	4 46	39	22	-----	5 07	
Dec. 31	" " " " Oct., "	4 26	41	21	-----	4 88	
	" " " " Nov., "	1 40	15	07	-----	1 62	
	" " " " Dec., "	10 26	1 13	46	-----	11 85	
	Cash p'd Co. Tr., Del. local Nov. 23, "	1,323 92	50 48	52 60	-----	1,427 00	
1884.							
M'ch 31	State Tax of 1883				-----	5,643 81	
	Del. State, rec'd Co. Tr., Jan., 1884	50	06	02	-----	56	
	" " " " Feb., "	3 55	49	18	-----	4 22	
	" " " " M'ch, "	70 96	2 60	3 23	-----	76 79	
June 30	Cash p'd Co. Tr., Del. local " 7, "	167 54	14 90	6 69	-----	189 13	
	Del. State, rec'd Co. Tr., April, "	66 17	2 67	2 26	-----	71 70	
	" " " " May, "	31 41	1 68	1 37	-----	34 46	
	" " " " June, "	24 14	1 56	1 01	-----	26 71	
	Cash paid Co. Tr., State, " 11, "	569 77			-----	569 77	
	Cash p'd Co. Tr., Del. local, " 11, "	13 39	1 74	54	-----	15 67	
	Del. State, charged back, " 30, "	4 12			-----	4 12	
	Int. on Del. State Tax charged back				-----	28	
1883.							
Sept. 30	By Balance from old account, July 1, 1883				-----		\$126 11
	Del. Local, rec'd A. G. O., " Aug., "	748 16	21 27	29 90	-----		799 33
	" " " " " Sept., "	365 66	19 58	14 62	-----		399 88
	" " " " " Oct., "	67 37	4 72	2 70	-----		74 79
Dec. 31	" " " " " Nov., "	67 11	5 37	2 68	-----		75 16
	" " " " " Dec., "	100 43	9 53	4 01	-----		113 97
	Cash of Co. Tr., State, " 23, "	82			-----		82
	" " " " Del. State, " 23, "	55 40	2 39	1 56	-----		59 35
1884.							
M'ch 31	" " " " M'ch 7, 1884	15 92	1 69	74	-----		18 35
	Del. Local, rec'd A. G. O. " 31, "	13 39	1 74	54	-----		15 67
	" State, rec'd A. G. O. " 31, "	787 50			-----		787 50
June 30	Cash of Co. Tr., State, Apr. 14, "	5,446 08			-----		5,446 08
	" Del. State, June 11, "	75 01	3 15	3 43	-----		81 59
	Del. Local, rec'd A. G. O. " "	93 91	1 87	3 76	-----		99 54
	" collected at Land Office	58 26	3 34		-----		61 60
	To Balance to new account				-----	\$23 87	
	Totals					\$8,159 78	\$8,159 78
	To Balance from Old Tax Law Division of Account as above.				\$899 98		
	By " " New " " " " " "				23 87		
	Net					\$876 11	

Table No. 77.—Arenas County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount Dr.	Mos.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To balance from old account July 1, 1883	12	..	\$14 29	\$204 09				
1884.	Taxes, etc., charg'd back, June 30, '84	..	..	-----	381 74				
June 30	Interest on above	..	..	-----	14 29				
1884.									
June 30	By cash of Co. Tr., general account, June 23, 1884			-----	-----	7		\$0 30	\$218 33
	Interest on above			-----	-----				3
	Balance to new account			-----	-----				381 4
	Totals			-----	\$580 12			-----	\$580 12

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883	-----	-----	-----	-----	\$13 74	
1884.							
Dec. 31	Interest on balance of \$13.74 from Oct. 1, 1883, to June 30, 1884	-----	-----	-----	-----	73	
June 30	Del. State charged back June 30, 1884	\$1 51	-----	-----	-----	1 51	
	Int. on Del. State Tax charged back	-----	-----	-----	-----	11	
1884.							
June 30	By Del. Loc'l, rec'd A. G. O., June, 1884	99 78	\$2 77	\$4 00	-----	-----	\$106 55
	Cash of Co. Tr., gen'l acc't, June 23, "	-----	-----	-----	-----	-----	7
	" " " Del. State, June 23, "	13 74	-----	-----	-----	-----	13 74
	Int. on reduction of balance of \$13.74 from March 31, 1884, to June 30, 1884	-----	-----	-----	-----	-----	2
	To Balance to new account	-----	-----	-----	-----	105 17	
	Totals	-----	-----	-----	-----	\$121 25	\$121 25
	To Balance from Old Tax Law Division of Account as above	-----	-----	-----	-----	\$381 44	
	By " " " New " " " " " " "	-----	-----	-----	-----	105 17	
	Net	-----	-----	-----	-----	\$256 27	

Table No. 79.—Barry County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12	11	\$17 11	\$244 36				
	Taxes, etc., rec'd Co. Tr., July, "	11	11	17	2 06				
	" " " " Sept., "	9	11	37	7 02				
Dec. 31	" " " " Oct., "	8	11	23	4 92				
	" " " " Nov., "	7	11	05	1 13				
	" " " " Dec., "	6	11	1 05	30 02				
	Cash paid County Treas., Nov. 21, "	7	9	38 12	895 17				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	11	46	19 64				
	" " " " M'ch, "	3	11	23	13 21				
June 30	" " " " April, "	2	11	41	35 19				
	" " " " May, "	1	11	-----	88				
	Cash paid County Treas., June 17, "	13	11	-----	87				
	Taxes, etc., charg'd b'ck June 30, "	-----	-----	-----	93 71				
	Interest on above.....	-----	-----	-----	58 20				
1883.									
Sept. 30	By Cash of County Treasurer, Taxes, etc., July 5, 1883					11	25	\$12 58	\$182 25
	Uncollected Taxes of 1881, Sept. 30, 1883					9	9	37 64	715 00
Dec. 31	Cash of County Treasurer, Taxes, etc., Nov. 21, 1883					7	9	9 32	218 87
1884.									
M'ch 31	" " " " Feb. 29, "					4	1	85	36 07
	Cash of County Treas., general acc't, Feb. 29, 1883					4	1	71	30 15
June 30	" " " " Taxes, etc., June 17, 1883					13	11	06	33 83
	Interest on above.....								61 06
	Balance to new account.....								130 11
	Totals.....				\$1,406 38				\$1,406 38

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't July 1, 1883					\$22 15	
	Am't paid Institution for the D. and D., Aug. 16, 1883					22 70	
	Del. State, rec'd Co. Tr., July, 1883	\$6 54	\$0 49	\$0 26		7 29	
	" " " " Aug., "	14	01	01		16	
	" " " " Sept., "	2 12	20	08		3 40	
Dec. 31	C'sh p'd Co. Tr., Del. L'cl, Nov. 21, "	65 43	2 24	2 51		70 18	
	Del. St., rec'd Co. Tr., Oct., "	6 86	74	34		7 94	
	" " " " Nov., "	06	02			06	
	" " " " Dec., "	4 02	49	19		4 70	
1884.							
M'ch 31	State Tax of 1883					23,067 58	
	Del. St., rec'd Co. Tr., Feb., 1884	30 81	32	1 18		32 31	
	" " " " M'ch, "	9 61	20	38		10 19	
June 30	" " " " April, "	14 44	72	59		15 75	
	" " " " May, "	5 69	20	22		6 11	
1883.							
Sept. 30	By C'sh of Co. Tr., Del. St., July 5, 1883	21 84	1 01	90			\$23 75
	Del. Loc'l, rec'd A. G. O., July, "	26 07	72	1 02			27 81
	" " " " Aug., "	18 52	92	74			30 18
Dec. 31	C'sh of Co. Tr., gen. acc't, Nov. 21, "						22 70
	Del. St., Nov. 21, "	29 39	70	35			30 44
1884.							
M'ch 31	" " " " Feb. 29, '84	10 94	1 25	53			12 73
	Del. St., ret'd A. G. O., M'ch 18, "	226 07					226 07
June 30	Cash of Co. Tr.—State, April 22, "	23,441 51					23,441 51
	Del. Loc'l, rec'd A. G. O., May, "	63	02	02			67
	" " " " June, "	5 15	10	21			5 46
	C'sh of Co. Tr., Del. St., June 17, "	40 42	52	1 56			42 50
	Balance to new account.....						15 73
	Totals.....					\$23,869 54	\$23,869 54
	To Balance from Old Tax Law Division of Account as above					\$130 11	
	" " " " New " " " " " "					15 73	
	Aggregate.....					\$145 84	

Table No. 80.—Bay County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account July 1, 1883	12	--	\$866 67	\$12,380 95				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	20 09	313 11				
	" " " " Aug., "	10	--	25 53	437 61				
	" " " " Sept., "	9	--	30 84	587 48				
Dec. 31	" " " " Oct., "	8	--	29 87	640 09				
	" " " " Nov., "	7	--	21 63	529 75				
	" " " " Dec., "	6	--	44 67	1,276 18				
	Cash paid " Nov. 1, "	7	29	1,106 35	23,806 71				
1884.									
M'ch 31	Taxes, etc., rec'd " Jan., 1884	5	--	56 37	1,932 74				
	" " " " Feb., "	4	--	33 63	1,441 32				
	" " " " M'ch, "	3	--	19 77	1,129 58				
June 30	" " " " April, "	2	--	87 66	7,513 64				
	" " " " May, "	1	--	18 85	3,281 64				
	" " charg'd back, June 30, "				1,170 50				
	Interest on above.....				2,361 93				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$1,572 89	\$29,050 88
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 1, "					7	29	322 34	6,936 22
1884.									
June 30	Taxes at Land Office and Int. to June 30, 1884.....								44 12
	Interest on above.....								1,895 23
	Balance to new account.....								19,917 78
	Totals.....				\$58,753 23				\$58,753 23
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Am't paid Ins't for D. & D., Aug. 16, '83.					\$80 53			
	Del. State, rec'd Co. Tr., July, 1883	\$114 66	\$7 33	\$4 81		126 90			
	" " " " Aug., "	163 54	11 71	6 65		181 90			
	" " " " Sept., "	160 26	12 62	6 37		179 25			
	" " Local, refunded, A. G. O.....	2 72	06	11		2 91			
Dec. 31	Cash paid Co. Tr., State, Nov. 1, 1883	2 85				2 85			
	" " " " De. L., " 1, "	3,215 43	105 41	128 53		3,449 37			
	Del. State, rec'd Co. Tr., Oct., "	179 76	15 94	7 12		202 82			
	" " " " Nov., "	56 91	5 66	2 29		64 86			
	" " " " Dec., "	232 89	25 59	9 81		267 79			
1884.									
M'ch 31	State Tax of 1883.....					32,770 49			
	Am't paid Sch'l for Blind, Feb. 15, 1884					18 45			
	Del. State, rec'd Co. Tr., Jan., "	172 82	20 35	6 92		200 09			
	" " " " Feb., "	97 13	3 84	3 80		104 77			
	" " " " M'ch, "	449 96	10 49	17 85		478 30			
	" " Local, refunded, A. G. O.....	33 47	3 11	1 33		37 91			
June 30	" State, rec'd Co. Tr., M'ch, 1884	2 05	31	08		2 44			
	" " " " April, "	530 41	25 90	21 18		577 49			
	" " " " May, "	360 64	20 94	14 57		396 15			
	" " " " June, "	160 44	9 44	6 43		176 31			
	" " charg'd back, " 30, "	20 53				20 53			
	Int. on Del. State, charged back.....					1 44			
	" Bal. of \$27,484.02 from March 31, 1884, to June 30, 1884.....					480 97			
1883.									
Sept. 30	By Balance from old acct, July 1, 1883						\$104 00		
	Del. Local, rec'd A. G. O., July, "	1,668 16	44 33	66 48			1,773 97		
	" " " " Aug., "	395 87	19 25	15 80			430 92		
	" " " " Sept., "	80 65	6 01	3 23			89 89		
Dec. 31	Cash of Co. Tr., gen. acct., Nov. 1, "						60 53		
	" " Del. State, " 1, "	1,429 42	60 42	54 46			1,544 30		
	Del. Local, rec'd A. G. O., Oct., "	976 59	78 21	39 05			1,085 85		
	" " " " Nov., "	69 52	6 26	2 77			78 55		
	" " " " Dec., "	79 39	8 06	3 16			90 60		
1884.									
M'ch 31	" " " " Jan., 1884	22 78	2 49	90			26 17		
	" " " " Feb., "	64 27	7 70	2 56			74 53		
	" " " " M'ch, "	18 45	2 38	73			21 56		
	" State, ret'd " " 26, "	5,276 20					5,276 20		
June 30	" Local, rec'd " April, "	25 16	3 52	1 00			29 68		
	" " " " May, "	41 65	2 82	1 67			46 44		
	" " " " June, "	154 03	3 72	6 16			163 91		
	Balance to new account.....						23,899 32		
	Totals.....					\$39,804 42	\$39,804 42		
To Balance from Old Tax Law Division of Account as above.					\$19,917 78				
" " New " " " " " " " "					23,899 32				
Aggregate.....					\$48,817 10				

Table No. 82.—Berrien County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account, July 1, '83	12	--	\$13 04	\$186 35				
	Taxes, etc., rec'd Co. Tr., "	11	--	18	2 78				
	" " " " Aug., "	10	--	50	8 50				
	" " " " Sept., "	9	--	16	2 97				
Dec. 31	Cash paid Co. Tr., Nov. 21, "	7	9	2 87	67 83				
	" " " " 21, "	7	9	112 63	2,645 02				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	3 18	68 25				
	" " " " Nov., "	7	--	81	19 91				
	" " " " Dec., "	6	--	2 47	70 50				
1884.									
M'ch 31	" " " " Jan., '84	5	--	22	7 52				
	" " " " Feb., "	4	--	2 71	116 06				
	" " " " M'ch, "	3	--	29	16 77				
June 30	" " " " April, "	2	--	3 23	270 72				
	" " " " May, "	1	--	96	165 85				
	Cash paid Co. Tr., June 21, "		9		2 56				
	Taxes, etc., charged back, " 30, "				198 74				
	Interest on above				143 25				
1883.	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$145 99	\$2,780 84
1884.									
M'ch 31	Cash of Co. Tr., general account, March 14, 1884					3	16	2 51	121 96
	" " " " Taxes, etc., " 14, "					3	16	3 27	158 67
June 30	" " " " " June 21, "						9	25	140 34
	Taxes at Land Office and Int. to June 30, 1884								27 83
	Interest on above								152 03
	Balance to new account								617 42
	Totals				\$3,990 06				\$3,990 08
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83					\$48 90			
	Am't p'd Inst. for D. & D. Aug. 16, "					70 32			
	Del. State rec'd Co. Tr., July "	\$9 46	\$0 56	\$0 38		10 49			
	" " " " Aug., "	5 61	48	27		6 36			
	" " " " Sept., "	11 54	95	47		12 96			
Dec. 31	Cash paid Co. Tr., State, Nov. 21, "	62 22				62 22			
	" " " " Del. Local, " 21, "	57 05	2 77	2 29		62 11			
	Del. State, rec'd Co. Tr., Oct. "	6 50	57	25		7 32			
	" " " " Nov., "	4 18	41	16		4 75			
	" " " " Dec., "	15 62	1 70	63		17 95			
1884.									
M'ch 31	State Tax of 1883					27,308 75			
	Am't paid School for Blind, Feb. 15, '84					45 60			
	Del. State, rec'd Co. Tr., Jan., "	2 30	27	08		2 15			
	" " " " Feb., "	6 61	86	26		7 73			
	" " " " M'ch, "	59 17	2 27	2 52		63 76			
June 30	Cash Paid Co. Tr., Del. Local, " 14, "	128 79	11 34	5 15		145 28			
	Del. State, rec'd Co. Tr., April, "	33 49	1 74	1 34		36 57			
	" " " " May, "	46 89	2 33	1 86		51 68			
	" " " " June, "	14 22	77	56		15 55			
	Cash paid Co. Tr., Del. Local, " 21, "	1 57	17	06		1 80			
	Del. State charged back, " 30, "	4 28				4 28			
	Int. on Del. State Tax charged back					18			
1883.	By Del. Local, rec'd A. G. O., July, '83	28 47	1 46	1 14			\$31 07		
Sept. 30	" " " " Aug., "	28 58	1 31	1 13			31 04		
Dec. 31	Cash of Co. Tr., gen. acc't, Nov. 21, "						70 32		
	" " " " Del. State, " 21, "	132 73	4 10	4 01			140 84		
	Del. Local, rec'd A. G. O., "	128 79	11 34	5 15			145 28		
1884.									
M'ch 31	" " " " Jan., '84	1 57	17	06			1 80		
	Cash of Co. Tr., State, " 31, "	11,000 00					11,000 00		
	" " " " Feb. 1, "	6,500 00					6,500 00		
	" " " " " 16, "	3,003 00					3,000 00		
	" " " " M'ch 3, "	3,500 00					3,500 00		
	" " " " " 4, "	2,500 00					2,500 00		
	" " " " Del. State, " 14, "	26 30	2 68	1 04			30 02		
	Del. State, rec'd A. G. O., " 31, "	605 46					605 46		
June 30	Del. Local rec'd " May, "	5 62	51	23			6 38		
	Cash of Co. Tr., gen'l acc't, June 21, "						45 60		
	" " " " State, " 21, "	203 29					203 29		
	" " " " Del. State, " 21, "	68 08	3 40	2 66			74 14		
	Del. collected at Land Office	18 08					18 08		
	Balance to new account						63 22		
	Totals					\$27,986 52	\$27,986 52		
	To Balance from Old Tax Law Division of Account as above				\$617 42				
	" " " " New " " " "				83 22				
	Aggregate				\$700 64				

Table No. 63.—Branch County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12	--	\$12 21	\$174 53				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	64	10 05				
	" " " " Aug., "	10	--	41	7 07				
	" " " " Sept., "	9	--	33	6 31				
Dec. 31	" " " " Nov., "	7	--	07	1 80				
	Cash paid " " 22, "	7	8	18 12	424 41				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	--	98	33 56				
	" " " " Feb., "	4	--	1 19	50 88				
	" " " " M'ch, "	3	--	52	29 46				
June 30	" " " " April, "	2	--	43	37 52				
	" " " " May, "	1	--	23	39 37				
	" " charg'd back, June 30, "	--	--	--	27 13				
	Interest on above.....	--	--	--	35 13				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 5, 1883.....					11	25	\$4 88	\$70
	Uncollected Taxes of 1881, Sept. 30, ".....					9	--	31 27	405
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, ".....					7	8	5 81	136
1884.									
M'ch 31	" " " " M'ch 10, 1884.....					3	20	04	1
	" " " " gen'l acc't, " 10, ".....					3	20	26	12
June 30	" " " " June 17, ".....					13	--	01	2
	" " " " Taxes, etc., " 17, ".....					13	--	29	143
	Interest on above.....								32
	Balance to new account.....								104
	Totals.....				\$379 92				\$379

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883					\$7 00	
	Am't p'd inst't for D & D., Aug. 16,					51 84	
	Del. State, rec'd Co. Tr., July, "	\$0 89	\$0 06	\$0 06		1 01	
	" " " " Aug., "	13	01	01		15	
	" " " " Sept., "	1 45	14	09		1 68	
Dec. 31	" " " " Oct., "	96	09	04		1 09	
	" " " " Nov., "	1 06	11	07		1 24	
	Cash paid Co. Tr., State, " 22, "	39 59				39 59	
	" " " " Del. L., " 22, "	9 52	34	89		10 25	
1884.							
M'ch 31	State Tax of 1883.....					31,860 21	
	Del. State, rec'd Co. Tr., Jan., 1884	8 42	1 02	35		9 79	
	" " " " Feb., "	32	04	02		38	
	" " " " M'ch, "	8 81	20	38		9 39	
June 30	" " " " April, "	14 59	45	61		15 05	
	" " " " May, "	6 63	40	28		7 31	
	" " " " June, "	94	05	05		1 04	
	Cash paid Co. Tr., State, " 17, "	224 84				224 84	
1883.							
Sept. 30	By Cash of Co. Tr., Del. State, July 5, 1883	24 15	1 00	1 01			\$96 1
	Del. Local, rec'd A. G. O., July, "	1 12	04	05			1 2
	" " " " Sept., "	98	08	04			1 1
Dec. 31	Cash of Co. Tr., gen'l acc't, Nov. 22, "						51 8
	" " " " Del. State, " 22, "	29 55	63	1 03			31 2
1884.							
M'ch 31	" " " " Feb. 1, 1884	32,000 00					32,000 0
	" " " " M'ch 10, " 22, "	2 02	20	11			2 3
	Del. State, ret'd to A. G. O., " 22, "	85 05					85 0
June 30	Cash of Co. Tr., Del. St'e, June 17, "	17 53	1 28	75			19 5
	Del. collected at Land Office.....	4 41	22				4 6
	Balance to new account.....						19 3
	Totals.....					\$32,242 46	\$32,242 4
	To Balance from Old Tax Law Division of Account as above.					\$104 08	
	" " New " " " " " " " " " "					19 37	
	Aggregate.....					\$123 45	

Table No. 84.—Calhoun County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, '83.	12	--	\$14 74	\$210 58				
	Taxes, etc., rec'd Co. Tr. Sept.	9	--	10	1 92				
Dec. 31	Cash paid Co. Tr., Nov. 22, "	7	9	70	16 41				
	" " " " 22, "	7	9	18 44	433 13				
	Taxes, etc., rec'd Co. Tr., Dec., "	6	--	12	8 87				
1884.									
M'ch 31	" " " " Jan., '84	5	--	20	6 70				
	" " " " Feb., "	4	--	44	18 80				
	" " " " M'ch, "	3	--	59	33 50				
June 30	" " " " April, "	2	--	49	42 22				
	" " " " May, "	1	--	31	52 77				
	" " charged back, June 30, "	--	--	--	23 79				
	Interest on above.....	--	--	--	36 18				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 10, 1883.....					11	20	\$1 90	\$27 86
	Uncollected Taxes of 1881, Sept. 30, "					9	--	32 23	614 84
1884.									
M'ch 31	Cash of Co. Tr., gen'l acc't, Feb. 29, 1884.....					4	1	45	19 26
	" " Taxes, etc., " 29, "					4	1	08	3 37
June 30	" " " " June 24, ".....					--	6	07	59 00
	" " gen'l acc't, " 24, ".....					--	6	--	70
	Taxes at Land Office and Int. to June 30, 1884.....					--	--	--	253 53
	Interest on above.....					--	--	--	34 78
	To Balance to new account.....				140 02				
	Totals.....				\$1,019 34				\$1,019 84

Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, '83					\$61 69	
	Am't p'd inst. for D. & D., Aug. 16, "					100 40	
	Del. State, rec'd Co. Tr., July, "	\$0 69	\$0 04	\$0 03		76	
	" " " " Aug., "	4 29	30	18		4 77	
	" " " " Sept., "	5 66	47	24		6 37	
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 21, "	38 26	1 45	1 53		41 24	
	Del. State, rec'd Co. Tr., Oct., "	2 69	24	13		3 06	
	" " " " Dec., "	1 89	25	09		2 23	
1884.							
M'ch 31	State Tax of 1883.....					44,604 29	
	Am't p'd School for the Blind, Feb. 15, '84					9 30	
	Del. State Rec'd Co. Tr., Jan., "	29 62	3 57	1 19		34 38	
	" " " " Feb., "	91 23	88	3 74		95 85	
	" " " " M'ch, "	31 72	1 80	1 34		34 86	
June 30	" " " " April, "	26 03	84	1 07		27 94	
	" " " " May, "	4 88	25	24		5 37	
	" " " " June, "	3 63	28	16		4 07	
	" " charged back, " 30, "	45				45	
	Int. on Del. St. Tax charged back.....					03	
1883.							
Sept. 30	By Cash of Co. Tr. Del. St., July 10, '83	42 16	1 79	1 74			\$45 69
	Del. Local rec'd A. G. O., "	60	02	03			65
	" " " " Aug., "	30 90	1 23	1 23			33 86
Dec. 31	Cash of Co. Tr., gen. acc't, Nov. 21, "						100 40
	" " State, " 21, "	86					86
	" " Del. St., " 21, "	32 79	76	72			34 27
1884.							
M'ch 31	" " " " Feb. 26, '84	33,000 00					33,000 00
	" " Del., " 29, "	4 58	49	22			5 29
June 30	Del. State rec'd A. G. O., Apr. 5, "	277 74					277 74
	Cash of Co. Tr., State, " 29, "	7,000 00					7,000 00
	" " " " June 24, "	4,604 29					4,604 29
	" " gen. acc't, " 24, "	9 30					9 30
	" " Del. St., " 24, "	152 57	6 25	6 27			165 09
	Del. col. at Land Office.....	21 51	09				21 80
	To Balance to new account.....					261 48	
	Totals.....					\$45,298 54	\$45,298 54
	By Balance from Old Tax Law Division of Account as above				\$140 02		
	" " " " New " " " " " "				261 48		
	Aggregate.....				\$401 50		

Table No. 85.—Cass County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't July 1, 1883	12	..	\$5 40	\$77 19				
	Taxes, etc., rec'd Co. Tr., July, "	11	..	21	3 26				
Dec. 31	Cash paid County Treas., Nov. 22, "	7	8	1 80	42 39				
	Taxes, etc., rec'd Co. Tr., Nov., "	7	8	3 96	93 39				
	" " " " Dec., "	7	..	04	1 02				
	" " " " "	6	..	17	4 80				
1884.									
M'ch 31	" " " " Jan., 1884	5	..	09	3 00				
	" " " " Feb., "	4	..	11	4 89				
	" " " " March, "	3	..	10	5 55				
June 30	" " " " April, "	2	..	10	8 58				
	" " " " May, "	1	..	08	14 41				
	" " ch'rg'd b'ck, June 30 "	..	..	..	131 11				
	Interest on above.....				12 06				
1883.									
Sept. 30	By Cash of County Treas., Taxes, etc., July 26, 1883.....					11	4	\$3 15	\$48 3
	" " " " Aug. 3, 1883.....					10	27	23	157 3
	Uncollected Taxes of 1881, Sept. 30, 1883.....					9	..	8 29	157 3
1884.									
M'ch 31	Cash of County Treas., gen'l acc't, M'ch 13, 1884.....					3	17	12	5
	" " " " Taxes, etc., M'ch 13, 1884.....					3	17	12	5
June 30	" " " " June 18, 1884.....					..	..	63	15
	" " " " gen'l acc't, June 18, 1884.....					..	..	..	11
	Interest on above.....					..	..	..	154
	Balance to new account.....								
	Totals.....				\$401 65				\$401 65

Quarter Ending.	New Tax Law Division of Account	Tax.	Inter-est	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't July 1, '83					\$77 17	
	Am't p'd Inst. for D. & D., Aug. 16, "					42 62	
	Del. State, rec'd Co. Tr., July, "	\$0 85	\$0 10	\$0 04		99	
Dec. 31	" " " " Sept., "	73	05	02		80	
	" " " " Oct., "	3 30	38	23		3 91	
	" " " " Nov., "	13	02	02		17	
	C'h p'd Co. Tr., Del. Loc'l Nov. 22, "	1 62	06	06		1 74	
1884.							
M'ch 31	State Tax of 1883.....					28,219 03	
	Del. State, rec'd Co. Tr., Jan., 1884	1 44	18	02		1 64	
	" " " " Feb., "	8 15	10	32		8 57	
	" " " " March, "	12 21	44	40		13 14	
	C'h p'd Co. Tr., Del. Loc'l, M'ch 13, "	3 06	31	12		3 49	
June 30	Del. State, rec'd Co. Tr., April, "	2 64	27	11		3 02	
	" " " " May, "	5 96	52	23		6 71	
	" " " " June, "	89	08	04		1 01	
	Cash paid Co. Tr.—State June 18, "	113 56				113 56	
1883.							
Sept. 30	C'h of Co. Tr., Del. State, July 26, '83	67 73	2 56	2 70			\$73 99
	" " " " Aug. 3, "	85	10	04			1
Dec. 31	Del. Loc'l, rec'd A. G. O., Aug., "	1 62	06	06			43 8
	" " " " Del. State, Nov. 22, "	4 90	06	02			4
	Del. Loc'l, rec'd A. G. O., Dec., "	3 06	31	12			3
1881.							
M'ch 31	Cash of Co. Tr.—State, Feb. 8, '81	\$28,250 00					28,250 00
	" " " " Del. State, M'ch 13, "	3 43	40	25			4
	Del. State, rec'd A. G. O., M'ch 24, "	82 59					8
June 30	" Loc'l, rec'd " June, "	1 92	05	06			2
	C'h of Co. Tr., Del. State, June 18, "	21 80	72	83			2
	Balance to new account.....						
	Totals.....					\$28,497 57	\$28,497 57
	To Balance from Old Tax Law Division of Account, as above					\$154 23	
	" " " " New " " " " " " " "					8 60	
	Aggregate.....					\$162 84	

Table No. 86.—Charlevoix County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account July 1, 1883	12		\$21 64	\$309 10				
	Taxes, etc., rec'd Co. Tr., July, "	11		85	13 23				
	" " " " Aug., "	10		1 89	34 16				
	" " " " Sept., "	9		2 20	41 89				
Dec. 31	Cash paid Co. Tr., Nov. 23, "	7		107 00	2,535 93				
	Taxes, etc., rec'd Co. Tr., Oct., "	7		1 17	23 09				
	" " " " Nov., "	6		1 93	47 40				
	" " " " Dec., "	6		3 40	97 05				
1884.									
M'ch 31	" " " " Jan., 1884	5		19	6 43				
	" " " " Feb., "	4		1 39	59 59				
	" " " " M'ch., "	3		1 21	69 42				
June 30	" " " " April, "	2		2 30	196 73				
	" " " " May, "	1		1 47	250 68				
	Cash paid Co. Tr., June 21, "	1		01	2 96				
	Taxes, etc., charg'd back, " 30, "				42 31				
	Interest on above				146 75				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9		\$122 40	\$2,331 40
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 23, "					7		21 40	507 19
1884.									
M'ch 31	" " " " M'ch, 7, 1884					3	23	3 73	169 54
	" " " " gon'l acc't, " 7, "					3	23	2 02	92 10
June 30	" " " " Taxes, etc., June 21, "					9		24	135 44
	Interest on above								149 79
	Balance to new account.								493 26
	Totals				\$3,878 72				\$3,878 72
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883					\$544 85			
	Del. State, rec'd Co. Tr., July, "	\$5 49	\$0 40	\$0 25		6 14			
	" " " " Aug., "	7 37	59	34		8 30			
	" " " " Sept., "	4 74	37	19		5 30			
Dec. 31	Cash paid Co. Tr., Del. L., Nov. 23, "	2,337 67	98 86	93 50		2,528 03			
	Del. State, rec'd Co. Tr., Oct., "	3 92	26	11		3 29			
	" " " " Nov., "	4 68	45	20		5 23			
	" " " " Dec., "	4 63	59	22		5 44			
1884.									
M'ch 31	State Tax of 1883					3,641 16			
	Cash paid Co. Tr., Del. L., M'ch 7, 1884	88 07	7 85	3 51		99 43			
	Del. State, rec'd Co. Tr., Jan., "	3 70	44	15		4 29			
	" " " " Feb., "	2 27	30	06		2 65			
	" " " " M'ch., "	29 78	74	1 26		31 78			
June 30	" " " " April, "	23 40	1 14	94		25 48			
	" " " " May, "	20 73	1 19	83		22 75			
	" " " " June, "	8 75	51	34		9 60			
	Cash paid Co. Tr., State, " 21, "	251 25				251 25			
	" " " " Del. L., " 21, "	12 28	1 59	1 49		15 36			
	Del. State, charged back, " 30, "	53				53			
	Int. on Del. State, charged back					04			
1883.									
Sept. 30	By Cash of Co. Tr., Del. St., July 24, 1883	83 26	2 69	3 31			\$89 26		
	Del. Local, rec'd A. G. O., July, "	685 33	19 88	26 61			711 80		
	" " " " Aug., "	1,375 30	65 78	55 02			1,496 10		
	" " " " Sept., "	75 90	5 78	3 03			84 71		
Dec. 31	Cash of Co. Tr., State, Nov. 23, "	673 19					673 19		
	Del. St., " 23, "	35 60	1 26	70			37 56		
	Del. Local, rec'd A. G. O., Oct., "	43 22	4 10	1 92			54 24		
	" " " " Nov., "	31 30	2 81	1 25			35 36		
	" " " " Dec., "	8 55	94	34			9 83		
1884.									
M'ch 31	" " " " Feb., 1884	12 28	1 59	49			14 36		
	Cash of Co. Tr., State, M'ch, 4, "	2,000 00					2,000 00		
	" " " " Del. St., " 7, "	12 13	1 30	53			13 96		
	" " " " State, " 27, "	1,400 00					1,400 00		
	Del. State, rec'd A. G. O., " 19, "	492 41					492 41		
June 30	" " Local, rec'd " April, "	150 21	15 69	6 01			171 91		
	" " " " June, "	1,284 74	26 26	51 36			1,362 36		
	Cash of Co. Tr., Del. St., " 21, "	35 75	1 18	1 49			38 42		
	Del., collected at Land Office	35 08	3 15				38 23		
	To Balance to new account.					1,512 80			
	Totals					\$8,723 70	\$8,723 70		
	To Balance from Old Tax Law Division of Account as above					\$493 26			
	By " " New " " " " " " " "					1,512 80			
	Net					\$1,019 54			

Table No. 87.—Cheboygan County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old account July 1, 1883	12	--	\$3 57	\$51 03				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	56	8 78				
	" " " " Sept., "	9	--	98	18 71				
Dec. 31	Cash paid " Nov. 21, "	7	9	195 07	4,580 87				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	4 42	94 84				
	" " " " Nov., "	7	--	13	2 96				
	" " " " Dec., "	6	--	1 01	28 73				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	1 50	51 40				
	" " " " Feb., "	4	--	24	10 09				
	" " " " M'ch, "	3	--	1 09	62 49				
June 30	" " " " April, "	12	--	4 54	388 96				
	" " " " May, "	1	--	54	92 48				
	" " " " charg'd back, June 30, "				20 64				
	Interest on above				213 65				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$218 07	\$4,150
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 21, "					7	9	12 46	29
1884.									
M'ch 31	" " " " M'ch 29, 1884					3	1	2 24	19
	" " " " gen'l ac't, " 29, "					3	1	3 33	18
June 30	Taxes at Land Office and Int. to June 30, 1884.								1
	Interest on above								23
	Balance to new account.								61
	Totals				\$5,625 63				\$5,625 63
Quarter Ending	New Tax Law Division of Account.	Tax.	Int- erest	Col. Fee.	Expense of Sale.	Dr.			Cr.
1883.									
Sept. 30	To Am't p'd Inst'n for D. & D. Aug. 13, '83							\$21 60	
	" " East'n As. for Ins. Sept. 29 "							833 15	
	Del. State, rec'd Co. Tr., July, "	\$29 98	\$1 80	\$1 22				33 00	
	" " " " Aug., "	2 10	16	10				2 36	
	" " " " Sept., "	14 81	1 16	60				16 57	
	" Local, refunded, A. G. O. "	4 38	18	18				4 74	
Dec. 31	Cash paid Co. Tr., Del. L., Nov. 21, 1883	2,889 49	126 75	113 51				3,109 75	
	Del. State, rec'd Co. Tr., Oct., "	2 77	25	10				3 12	
	" " " " Nov., "	12 39	1 24	50				14 13	
	" " " " Dec., "	4 17	46	17				4 80	
	" Local, refunded, A. G. O. "	6 31	31	26				6 88	
1884.									
M'ch 31	State Tax of 1883							5,461 74	
	Del. State, rec'd Co. Tr., Jan., 1884	1 53	18	06				1 77	
	" " " " Feb., "	43 62	48	1 75				45 85	
	" " " " M'ch, "	43 33	1 41	1 66				46 40	
	Cash p'd Co. Tr., Del. L., " 29, "	275 69	25 33	10 98				312 00	
June 30	Del. State, rec'd Co. Tr., April, "	30 50	1 42	1 22				33 14	
	" " " " May, "	27 06	1 72	1 10				29 88	
	" " " " June, "	10 83	67	44				11 94	
	" " " " charg'd back, " 30, "	3 24						3 24	
	Int. on Del. State Tax charged back							23	
	" Bal. of \$4,555.63 from March 31, to 1884, to June 30, 1884.							79 72	
1883.									
Sept. 30	By Balance from old ac't, July 1, 1883								\$32
	Del. Local, rec'd A. G. O., July, "	943 45	28 26	37 80				1,009	
	" " " " Aug., "	1,201 51	63 52	48 02				1,313	
	" " " " Sept., "	273 83	20 77	10 96				305	
Dec. 31	Cash of Co. Tr., gen'l ac't, Nov. 21, "							904	
	" " " " State, " 21, "	2 80						2	
	" " " " Del. State, " 21, "	194 36	6 54	7 10				208	
	Del. Local, rec'd A. G. O., Oct., "	63 57	5 16	2 53				71	
	" " " " Nov., "	13 11	1 20	52				14	
	" " " " Dec., "	205 32	19 28	8 19				233	
1884.									
M'ch 31	" " " " Jan., 1884	5 31	63	21				6	
	" " " " Feb., "	15 28	1 93	61				17	
	" " " " M'ch, "	28 52	3 71	1 14				33	
	" State, ret'd, " 25, "	942 79						945	
	Cash of Co. Tr., Del. State, " 29, "	19 33	1 95	77				23	
June 30	Del. Local, rec'd, A. G. O., May, "	2 00	30	08				2	
	" " " " June, "	446 12	12 29	17 84				476	
	" collected at Land Office	42 37	3 64					46	
	Balance to new account.							4,189	
	Totals							\$10,126 01	\$10,126 01
	To Balance from Old Tax Law Division of Account as above.					\$617 99			
	" New " " " " " " " "					4,189 14			
	Aggregate					\$4,807 13			

Table No. 89.—Clare County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acct, July 1, 1883	12		\$3 11	\$44 44				
	Taxes, etc., rec'd Co. Tr., " "	11		09	1 40				
	" " " " Aug., " "	10		01	18				
	" " " " Sept., " "	9		12 47	237 58				
Dec. 31	Cash paid " " " Nov. 2 "	7	8	278 98	6,581 34				
	Taxes, etc., " " " "	7		33	8 05				
	" " " " Dec., " "	6		1 17	33 30				
1884.									
M'ch 31	" " " " Jan., 1884	5		3 36	115 11				
	" " " " Feb., " "	4		61	25 97				
	" " " " M'ch, " "	3		12	7 00				
June 30	" " " " Apr., " "	2		25 94	2,225 80				
	" " " " May, " "	1		4 45	763 89				
	Cash paid " " June 26, " "	1	4		1 29				
	Taxes, etc., charged back " 30, " "				160 47				
	Interest on above				330 64				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9		\$326 21	\$6,213 34
Dec. 31	Cash of Co. Tr, Taxes, etc., Nov. 22, 1883					7	8	14 45	340
1884.									
M'ch 31	" " " " March 31, 1884					3		72	41
	" " " " general account, March 31, 1884					3		4 66	266
June 30	" " " " Taxes, etc., June 26, 1884						4	12	148
	Taxes at Land Office and Int. to June 30, 1884								9
	Interest on above								346
	Balance to new account								3,169
	Totals				\$10,534 46				\$10,534 46
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est.	Col. Fee.	Expense of Sale.	Dr.			Cr.
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$0 02	\$0 01	\$0 01		\$0 04			
	" " " " Aug., " "	30 25	2 18	1 27		33 70			
	" " " " Sept., " "	2 86	24 14			3 24			
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 22 "	1,674 58	70 59	67 01		1,812 18			
	Del. State rec'd Co. Tr., " "	24 02	01			27			
	" " " " Dec., " "	20 02	02			24			
	Del. Local refunded, A. G. O.-----	7 50	60	31		8 41			
1884.									
M'ch 31	State Tax of 1833					4,551 46			
	Del. State, rec'd Co. Tr., Jan., '84	91	10	04		1 05			
	" " " " Feb., " "	52 12	6 79	2 05		60 96			
	" " " " M'ch, " "	4 03	11 18			4 32			
June 30	Cash paid Co. Tr., Del. Local, " 31, "	205 47	18 21	8 21		231 89			
	Del. State, rec'd Co. Tr., Apr., " "	23 23	82 94			24 99			
	" " " " May, " "	54 04	04			62			
	" " " " June, " "	1 65	11 10			1 86			
	Cash paid Co. Tr. State, " 26, "	5 03				5 03			
	" " " " Del. Local, " 24, "	87 42	10 76	3 50		101 68			
	Del. State charged back, " 30, "	1 95				1 95			
	Int. on Del. State tax charged back.					14			
1883.									
Sept. 30	By Balance from old acct, July 1, '83								\$29 6
	Del. Local, rec'd A. G. O., July, " "	786 68	22 34	31 44		840 46			\$29 6
	" " " " Aug., " "	495 62	22 62	19 91		538 15			\$29 6
	" " " " Sept., " "	336 95	23 79	13 45		374 11			\$29 6
Dec. 31	Cash of Co. Tr.—Del. State, Nov. 22, "	52 06	2 82	1 86		56 76			\$29 6
	Del. Local, rec'd A. G. O., Oct., " "	184 30	16 06	7 37		207 7			\$29 6
	" " " " Nov., " "	11 77	1 06	47		13 3			\$29 6
	" " " " Dec., " "	16 90	1 69	68		19 2			\$29 6
1884.									
M'ch 31	" " " " Jan., 1884	54 90	6 59	2 19		63 6			\$29 6
	" " " " Feb., " "	26 08	3 33	1 05		30 4			\$29 6
	" " " " M'ch, " "	6 44		26		7 3			\$29 6
	" " " " State ret'd " 27, " "	481 53				481 5			\$29 6
June 30	Cash of Co. Tr., Del. State, " 31, "	4,074 94	10 82	03		4,074 9			\$29 6
	" " " " State, Apr. 8, " "	74 72	2 06			76 8			\$29 6
	Del. Local, rec'd A. G. O. " "	67 62	10 12	2 70		80 5			\$29 6
	" " " " May, " "	218 18	4 49	8 70		231 3			\$29 6
	" " " " June " 26, " "	57 06	7 00	2 27		66 3			\$29 6
	Cash of Co. Tr., Del. State, " 26, "								\$29 6
	To Balance to new account					370 67			\$29 6
	Totals					\$7,214 70			\$7,214 70
	To Balance from Old Tax Law Division of Account as above.				\$3,169 17				
	By " " " " New " " "				370 67				
	Net				\$2,798 50				

Table No. 91.—Crawford County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old account, July 1, 1883	12	--	\$28 14	\$402 01				
Dec. 31	Cash paid Co. Tr., Nov. 22, "	7	8	124 20	3,165 90				
	Taxes, etc., rec'd Co. Tr., Oct., "	3	--	1 05	22 52				
	" " " " Dec., "	6	--	2 67	76 34				
1884.									
M'ch 31	" " " " Feb., 1884	4	--	2 42	103 78				
	" " " " M'ch, "	3	--	1 37	78 45				
June 30	" " " " April, "	2	--	3 52	301 71				
	" " " " May, "	1	--	22	38 30				
	Cash paid " June 20, "	--	10	-----	81				
	Taxes, etc., charged back " 30, "	--	--	-----	163 30				
	Interest on above	--	--	-----	173 69				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$160 61	\$3,000 00
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, "					7	8	15 95	37 00
1884.									
M'ch 31	" " " " M'ch 13, 1884					3	17	2 06	9 00
	" " Gen'l Acc't, " 13, "					3	17	2 54	12 00
June 30	" " Taxes, etc., June 20, "					--	10	35	18 00
	Interest on above								50 00
	Balance to new account								
	Totals				\$4,526 91				\$4,526 91

Quarter Ending	New Tax Law Division of Account.	Tax.	Interest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$10 63	\$0 63	\$0 43		\$11 71	
	" " " " Aug., "	47	03	02		52	
Dec. 31	" " " " Sept., "	62	06	02		70	
	" " " " Oct., "	05	01			06	
	" " " " Nov., "	69	08	02		79	
	Cash paid Co. Tr., State, " 22, "	87				87	
	Cash p'd Co. Tr., Del. Local, " 22, "	3,859 18	173 76	154 25		4,187 19	
1884.							
M'ch 31	State Tax of 1883					2,184 70	
	Del. State, rec'd Co. Tr., Jan., 1884	25 02	3 00	1 10		29 12	
	" " " " Feb., "	21 63	63	81		23 07	
	" " " " M'ch, "	50 60	1 06	2 04		53 70	
June 30	Cash p'd Co. Tr., Del. Local " 13, "	218 01	20 82	8 71		247 40	
	Del. State, rec'd Co. Tr., April, "	6 36	33	24		6 93	
	" " " " May, "	19 85	87	79		21 51	
	" " " " June, "	2 24	23	09		2 56	
	Cash p'd Co. Tr., Del. Local " 30, "	121 22	15 26	4 85		141 33	
	Del. State, charged back, " 30, "	5 34				5 34	
	Int. on Del. State Tax charged back					37	
1883.							
Sept. 30	By Balance from old account, J'y 1, 1883						\$32 00
	Cash of Co. Tr., Del. State, " 6, "	40 69	1 52	1 65		4 00	
	Del. Local, rec'd A. G. O., July, "	848 28	23 90	33 88		90 00	
	" " " " Aug., "	2,352 56	125 79	94 08		2,571 43	
	" " " " Sept., "	95 39	7 02	3 80		10 00	
Dec. 31	Cash of Co. Tr., Del. State, Nov. 22, "	47 73	73	46		4 00	
	Del. Local, rec'd A. G. O., Oct., "	57 63	4 94	2 30		6 00	
	" " " " Nov., "	26 96	2 69	1 08		3 00	
	" " " " Dec., "	133 42	13 05	5 33		15 00	
1884.							
M'ch 31	" " " " Jan., 1884	29 88	3 51	1 19		3 00	
	" " " " Feb., "	11 46	1 37	46		1 00	
	" " " " M'ch, "	79 88	10 38	3 20		9 00	
June 30	Cash of Co. Tr., Del. State, " 13, "	74	09	02			
	" " " " State, Apr. 1, "	1,415 84				1,41 00	
	Del. State, rec'd A. G. O.,	771 14				77 00	
	Del. Local, rec'd A. G. O., June, "	384 20	9 96	15 63		41 00	
	Cash of Co. Tr., Del. State, " 20, "	97 25	4 69	3 95		10 00	
	To Balance to new account					\$385 36	
	Totals					\$7,303 23	\$7,303 23
	To Balance from Old Tax Law Division of Account as above.					\$506 90	
	By " " New " " " " " "					385 36	
	Net					\$121 54	

Table No. 92.—Delta County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount Dr.	Mo.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't July 1, 1883	12	--	\$48 23	\$689 01				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	--	26	4 41				
	" " " " Sept., "	9	--	1 06	20 16				
Dec. 31	" " " " Oct., "	8	--	93	19 83				
	" " " " Nov., "	7	--	1 88	33 63				
	Cash paid County Tre's., Nov. 22, 1883	7	8	231 02	5,214 31				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	--	70	24 17				
	" " " " Feb., "	4	--	4 08	174 71				
	" " " " March, "	3	--	3 50	199 80				
June 30	" " " " April, "	2	--	2 41	206 73				
	" " " " May, "	1	--	2 59	444 73				
	" " ch'rg'd b'ck, June 30 "				181 11				
	Interest on above.....				236 15				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$265 85	\$5,063 77
Dec. 31	Cash of County Treas., Taxes, etc., Nov. 22, 1883.....					7	8	27 46	647 73
1884.									
M'ch 31	" " " " " M'ch 21, 1884.....					3	9	1 03	53 45
	" " " " " gen'l acc't, M'ch 21, 1884.....					3	9	3 77	195 83
June 30	Interest on above.....								296 11
	Balance to new account.....								1,239 75
	Totals.....				\$7,496 66				\$7,496 66

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$10 43	\$0 68	\$0 47		\$11 63	
	" " " " Aug., "	10 73	79	46		11 98	
	" " " " Sept., "	3 73	35	23		4 30	
Dec. 31	Del. Local, refunded A. G. O.....	2 00	06	08		2 14	
	Cash p'd Co. Tr., Del. L., Nov. 22, "	2,592 86	92 68	103 64		2,788 98	
	Del. State, rec'd Co. Tr., Oct., "	11 71	1 10	53		13 33	
	" " " " Nov., "	2 45	28	15		2 88	
	" " " " Dec., "	4 32	49	13		4 99	
1884.							
M'ch 31	State Tax of 1883.....					4,551 46	
	Del. State, rec'd Co. Tr., Jan., 1884	24 40	2 06	1 03		28 39	
	" " " " Feb., "	27 37	46	1 14		28 97	
	" " " " March, "	95 94	2 40	4 01		102 35	
June 30	Cash p'd Co. Tr., Del. L., M'ch 21, "	9 86	89	39		11 14	
	Del. State, rec'd Co. Tr., April, "	45 96	1 88	1 96		49 79	
	" " " " May, "	45 19	2 75	1 93		49 87	
	" " " " June, "	15 88	1 04	69		17 61	
	" " ch'rg'd back, June 30, "	3 31				3 31	
	Int. on Del. State Tax ch'rg'd back					23	
	Int. on Bal. of \$3,533 11, from March 31, 1884, to June 30, 1884.....					63 58	
1883.							
Sept. 30	By Balance from old acc't July 1, '83						\$1,015 65
	Del. Loc'l, rec'd A.G.O. July, "	899 88	32 14	34 78			936 78
	" " " " Aug., "	607 56	23 49	24 23			657 33
Dec. 31	" " " " Oct., "	8 10	73	32			9 15
	" " " " Nov., "	1 78	16	07			1 99
	Cash of Co. Tr., Del. St., Nov. 22, '83	196 16	5 75	7 36			209 37
1884.							
M'ch 31	Del. Loc'l, rec'd A. G. O., Jan., 1884	94 22	10 36	3 77			108 35
	" " " " Feb., "	39 25	5 02	1 58			45 33
	" " " " M'ch, "	1 96	26	06			2 28
	Del. State, rec'd A. G. O., M'ch 21, "	921 60					921 60
June 30	Cash of Co. Tr., Del. St., M'ch 21, "	18 48	1 87	85			21 20
	Del. Loc'l, rec'd A. G. O., May, "	120 31	4 81	4 81			129 93
	" " " " June, "	248 65	5 84	9 94			264 43
	Balance to new account.....						3,423 14
	Totals.....					\$7,746 98	\$7,746 98
	To Balance from Old Tax Law Division of Account, as above					\$1,339 75	
	" " " " New " " " " " " " " " "					3,423 14	
	Aggregate.....					\$4,662 89	

Table No. 93.—Eaton County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	Taxes, etc., rec'd Co. Tr., Aug., 1883	10	..	\$4 53	\$77 47				
	" " " " Sept., " "	9	..	13	3 52				
	Cash paid Co. Tr., Nov. 22, " "	7	8	73 16	1,726 00				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct., " "	8	..	3 13	66 83				
	" " " " Nov., " "	7	..	16	4 00				
	" " " " Dec., " "	6	..	13	3 35				
1884.									
M'ch 31	" " " " Jan., 1884	5	..	1 43	49 08				
	" " " " Feb., " "	4	..	3 01	129 07				
	" " " " M'ch, " "	3	..	1 43	81 46				
June 30	" " " " April, " "	2	..	1 01	86 81				
	" " " " May, " "	1	..	37	62 89				
	" " charg'd back, June 30, " "				124 93				
	Interest on above.....				88 46				
1883.									
Sept. 30	By Balance from old account, July 1, 1883.....					19	..	\$21 90	\$302 8
	Uncollected Taxes of 1881, Sept. 30, " "					9	..	56 13	1,06 2
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, " "					7	8	15 31	361 2
1884.									
M'ch 31	" " " " M'ch 13, 1884.....					3	17	1 54	74 1
	" " " " gen'l acc't, " 13, " "					3	17	1 27	61 2
June 30	" " " " June 23, " "								3 0
	" " " " Taxes, etc., " 23, " "					7		35	229 6
	Taxes at Land Office and Int. to June 30, 1884.....								91 2
	Interest on above.....								36 8
	Balance to new account.....								194 4
	Totals.....				\$2,512 87				\$2,512 8

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Bal. from old account, July 1, 1883.....					\$46 18	
	Am't p'd Ins'n for D.&D., Aug. 16, " "					29 64	
	Del. State, rec'd Co. Tr., July, " "	\$0 31	\$0 02	\$0 01			34
	" " " " Sept., " "	4 33	25	17			4 85
Dec. 31	Cash p'd Co. Tr., Del. L., Nov. 22, " "	90 68	3 13	3 58			97 39
	Del. State, rec'd Co. Tr., Oct., " "	7 28	66	29			8 23
	" " " " Nov., " "	3 69	37	14			4 20
	" " " " Dec., " "	22	02	01			25
1884.							
M'ch 31	State Tax of 1883.....					29,129 32	
	Del. State, rec'd Co. Tr., Jan., 1884	1 62	19	07			1 88
	" " " " Feb., " "	23 51	24	89			23 64
	" " " " M'ch, " "	28 12	59	1 11			29 82
	Cash paid Co. Tr., Del. L., M'ch 13, " "	1 74	17	07			1 98
June 30	Del. State, rec'd Co. Tr., April, " "	5 79	39	24			6 42
	" " " " May, " "	9 99	49	40			10 88
	" " " " June, " "	4 94	34	19			5 47
	Cash paid Co. Tr., State, " 23, " "	222 20					222 20
1883.							
Sept. 30	By Del. Local, rec'd A. G. O., July, 1883	33 44	1 16	1 32			\$35 12
	" " " " Aug., " "	11 11	55	43			12
	" " " " Sept., " "	89	06	03			2
Dec. 31	" " " " Nov., " "	1 74	17	07			1
	Cash of Co. Tr., gen'l acc't, Nov. 22, " "						29
	" " " " State, " 22, " "	53 41					53
	" " " " Del. State, " 22, " "	43 55	1 13	1 68			46
1884.							
M'ch 31	" " " " State, Jan. 5, 1884	10,000 00					10,000
	" " " " Feb. 11, " "	10,000 00					10,000
	" " " " Feb. 15, " "	9,129 32					9,129
	By Cash of Co. Tr., Del. State, M'ch 13, " "	11 19	1 06	44			12
	Del. State, rec'd A. G. O. " 25, " "	322 20					322
June 30	" Loc'l, rec'd " June, " "	32 10	1 00	1 39			34
	Cash of Co. Tr., Del. St'e, June 23, " "	52 25	1 02	2 07			55
	To Balance to new account.....					11 62	
	Totals.....					\$29,634 31	\$29,634
	To Balance from Old Tax Law Division of Account as above.					\$194 46	
	By " " " " New " " " " " " " " " "					11 62	
	Net.....					\$183 84	

Table No. 94.—Emmet County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	13	--	\$61 63	\$380 29				
	Taxes, etc., rec'd Co. Tr., " "	11	--	5 99	93 31				
	" " " " Aug., " "	10	--	1 75	30 06				
	" " " " Sept., " "	9	--	1 08	20 48				
Dec. 31	Cash paid " " Nov. 2, " "	7	8	248 48	5,814 78				
	Taxes, etc., " " Oct., " "	8	--	66	14 13				
	" " " " Nov., " "	7	--	1 17	28 76				
	" " " " Dec., " "	6	--	1 31	37 49				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	60	20 58				
	" " " " Feb., " "	4	--	3 95	169 15				
	" " " " M'ch, " "	3	--	67	39 46				
June 30	" " " " Apr., " "	2	--	4 43	378 51				
	" " " " May, " "	1	--	4 68	809 49				
	Cash paid " " June 25, " "		5		31				
	Taxes, etc., charged back " 30, " "				64 04				
	Interest on above				334 38				
1883.	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$294 26	\$5,604 91
Dec 31	Cash of Co. Tr, Taxes, etc., Nov. 22, 1883					7	8	42 82	1,010 17
1884.									
M'ch 31	" " " " March 31, 1884					3	9	1 55	87 88
	" " " " general account, March 31, 1884					3	9	3 93	206 50
June 30	" " " " Taxes, etc., June 25, 1884						5	23	228 19
	Interest on above								842 58
	Balance to new account								1,253 93
	Totals				\$8,727 20				\$8,727 20

Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Rec.	Expense of Sale	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, '83						\$1,254 54
	Del. State, rec'd Co. Tr., " "	\$16 63	\$0 96	\$0 75		\$17 34	
	" " " " Aug., " "	15 81	1 23	50		17 86	
	" " " " Sept., " "	11 15	1 08	57		19 73	
Dec. 31	Cash paid Co. Tr., Del. Local, Nov. 22	1,663 18	86 47	66 49		1,816 14	
	Del. State rec'd Co. Tr., " "	16 97	1 59	73		19 29	
	" " " " Nov., " "	3 21	34	14		3 66	
	" " " " Dec., " "	11 15	1 20	41		12 76	
	Del. Local refunded, A. G. O.	10 64	32	44		11 30	
1884.							
M'ch 31	State Tax of 1883					3,641 16	
	Del. State, rec'd Co. Tr., Jan., '84	2 54	37	13		3 03	
	" " " " Feb., " "	5 32	67	21		6 20	
	" " " " M'ch, " "	70 80	2 16	3 80		75 76	
	Cash paid Co. Tr., Del. Local, " 31, " "	137 93	9 09	5 51		152 53	
June 30	Del. State, rec'd Co. Tr., Apr., " "	42 03	1 66	1 66		45 35	
	" " " " May, " "	37 30	1 60	1 51		40 31	
	" " " " June, " "	6 81	67	32		9 30	
	Cash paid Co. Tr., Del. Local, " 25, " "	13 68	1 78	55		16 01	
	Del. State charged back, " 30, " "	69				69	
	Int. on Del. State tax charged back.					06	
1883.	By Del. Local, rec'd A. G. O., July, '83	263 14	7 82	10 48			\$280 44
Sept. 30	" " " " Aug., " "	1,008 83	55 03	40 14			1,493 29
	" " " " Sept., " "	230 48	18 43	9 22			258 13
Dec. 31	" " " " Oct., " "	15 00	1 32	60			16 92
	" " " " Nov., " "	133 47	8 69	5 35			148 91
	Cash of Co. Tr., State, " 22, " "	1,296 84					1,296 84
	" " " " Del. State, " 22, " "	170 31	7 43	6 51			184 24
1884.							
M'ch 31	" " " " M'ch 31, '84	31 33	3 13	1 28			35 74
	Del. Local, rec'd A. G. O., " "	13 68	1 78	55			16 01
	" " State rec'd " " Apr. 7, " "	1,061 79					1,061 79
June 30	Cash of Co. Tr., State, " 22, " "	2,552 27					2,552 27
	Del. Local, rec'd A. G. O. " "	21 61	3 08	86			25 60
	" " " " May, " "	1 09	18	04			1 31
	" " " " June, " "	553 37	11 19	22 09			585 65
	Cash of Co. Tr., State, " 25, " "	26 84					26 84
	" " " " Del. State, " 25, " "	78 66	3 20	3 13			84 99
	To Balance to new account					517 07	
	Totals					\$7,678 13	\$7,678 13
	To Balance from Old Tax Law Division of Account as above.					\$1,253 93	
	By " " New " " " "					517 07	
	Net.					\$738 85	

Table No. 95.—Genesee County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, '83	12	--	\$21 63	\$309 01				
	Taxes, etc. rec'd Co. Tr., "	11	--	03	47				
	" " " " Aug., "	10	--	2 28	39 02				
	" " " " Sept., "	9	--	5 96	113 45				
Dec. 31	Cash paid " " Nov. 22, "	7	8	106 10	2,503 09				
	Taxes, etc., rec'd " Oct., "	8	--	3 78	81 14				
	" " " " Nov., "	7	--	96	6 35				
	" " " " Dec., "	6	--	1 54	43 95				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	1 52	52 17				
	" " " " Feb., "	4	--	1 39	59 48				
	" " " " M'ch, "	3	--	2 14	122 12				
June 30	" " " " April, "	2	--	7 99	684 66				
	" " " " May, "	1	--	2 51	431 08				
	" " ch'ged back, June 30, "				71 25				
	Interest on above.....				157 13				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 5, 1883.....					11	25	\$4 22	\$61 14
	" " " " Sept. 6, ".....					10	24	2 25	29 44
	Uncollected Taxes of 1881, Sept. 30, ".....					9	--	140 09	2,085 32
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, ".....					7	8	3 37	79 44
1884.									
M'ch 31	" " " " M'ch 21, 1884.....					3	9	2 53	121 44
	" " " " gen'l acc't, " 21, ".....					3	9	2 08	108 33
June 30.	" " " " June 22, ".....								
	" " " " Taxes, etc., " 23, ".....						7	32	223 74
	Interest on above.....								154 84
	Balance to new account.....								1,197 28
	Totals.....				\$4,674 40				\$4,674 40
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old acc't, July 1, '83					\$92 26			
	Am't p'd Ins'n for D.&D. Aug. 16, "					195 39			
	To Del. State, rec'd Co. Tr., July, '83	\$17 16	\$1 11	\$0 74		19 01			
	" " " " Aug., "	5 22	41	25		5 88			
	" " " " Sept., "	13 77	1 15	56		15 48			
Dec. 31	Cash paid Co. Tr., Del. Local, Nov. 22, "	33 31	1 20	1 07		35 58			
	Del. State, rec'd Co. Tr., Oct., "	12 46	1 16	52		14 14			
	" " " " Nov., "	1 07	11	05		1 23			
	" " " " Dec., "	3 33	37	14		3 84			
1884.									
M'ch 31	State Tax of 1883.....					28,232 25			
	Del. State, rec'd Co. Tr., Jan., '84	5 71	70	23		6 64			
	" " " " Feb., "	14 41	90	58		15 89			
	" " " " M'ch, "	20 16	68	83		21 67			
	Cash paid Co. Tr., Del. Local, M'ch 21, "	12	01	01		14			
	Del. Local, refunded A. G. O.	4 07	16	16		4 39			
June 30	" State, rec'd Co. Tr., April '84	18 13	84	74		19 71			
	" " " " May, "	38 43	2 16	1 60		42 19			
	" " " " June, "	14 37	92	58		15 87			
	Cash p'd Co. Tr., Del. Loc'l, " 23, "		23			23			
1883.									
Sept. 30	By Cash of Co. Tr., Del. Loc'l, July 5, '83	81 15	3 40	3 47			\$86		
	Del. Local, rec'd A. G. O., July, "	20 58	70	79			22		
	" " " " Aug., "	2 59	18	10			2		
Dec. 31	" " " " Nov., "	12	01	01					
	Cash of Co. Tr., gen'l acc't Nov. 22, "	3 86					195		
	Cash of Co. Tr., State, Nov. 22, "	47 09	2 67	1 65			3		
	" " " " Del. State, Nov. 23, "						51		
1884.									
M'ch 31	Del. Local, rec'd A. G. O., Jan., '84	3 88	39	16			4		
	Cash of Co. Tr., Del. State, M'ch 21, "	16 86	1 64	71			19		
	Del. State rec'd A. G. O., M'ch 25, "	333 63					333		
June 30	Cash of Co. Tr., State, April 5, "	37,897 41					37,897		
	Del. Local, rec'd A. G. O., May, "	4 02	53	16			4		
	Cash of Co. Tr., State, June 23, "	1 21					1		
	" " " " Del. State, " 23, "	40 28	2 28	1 64			44		
	" " " " Loc'l, " 23, "	19					4		
	Del., collected at Land Office.....	8 22	41				8		
	Balance to new account.....						64		
	Totals.....					\$38,741 81	\$38,741		
	To Balance from Old Tax Law Division of Account as above					\$1,197 20			
	" " " " New " " " " " " " "					64 43			
	Aggregate.....					\$1,261 63			

Table No. 96.—Gladwin County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Dec. 31	To Taxes, etc., rec'd Co. Tr., Sept., '83	9	--	\$1 54	\$29 32				
	" " " " Oct., "	8	--	8 04	173 21				
	" " " " Nov., "	7	--	17	4 13				
	Cash paid Co. Tr., Nov. 23, "	7	7	482 18	11,427 52				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., '84	5	--	2 65	90 74				
	" " " " Feb., "	4	--	2 06	87 88				
	" " " " M'ch, "	3	--	1 01	57 75				
June 30	" " " " April, "	2	--	3 23	277 40				
	" " " " May, "	1	--	6 51	1,115 63				
	Cash paid Co. Tr., June 24, "	--	6	01	7 01				
	Taxes, etc., charged back, " 30, "	--	--	--	216 75				
	Interest on above	--	--	--	507 39				
1883.									
Sept. 30	By Balance from old account, July 1, 1883					12	--	\$27 02	\$386 05
	Uncollected Taxes of 1881, Sept. 30, 1883					9	--	547 65	10,431 52
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 23, 1883					7	7	1 49	35 28
1884.									
M'ch 31	" " " " M'ch 26, 1884					3	4	3 76	205 66
	" " " " general account, M'ch 26, 1884					4	4	8 98	490 44
June 30	" " " " Taxes, etc., June 24, 1884					--	6	28	236 37
	Interest on above					--	--	--	589 16
	Balance to new account					--	--	--	1,619 25
	Totals				\$13,998 73				\$13,998 73
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83					\$517 77			
	Del. State rec'd Co. Tr., July "	\$2 30	\$0 12	\$0 00		2 51			
	" " " " Local refunded A. G. O.	9 51	29	88		10 18			
Dec. 31	Cash paid Co. Tr., Del. Loc'l, Nov. 23, "	2,596 39	96 40	103 79		2,796 58			
	Del. State, rec'd Co. Tr., Oct. "	4 21	37	18		4 78			
	" " " " Nov. "	55	04	02		61			
	" " " " Dec., "	60	08	03		71			
	" " " " Local, refunded A. G. O.	38 32	1 49	1 54		41 35			
1884.									
M'ch 31	State Tax of 1883					2,184 70			
	Del. State, rec'd Co. Tr., Jan., '84	39	04	02		45			
	" " " " Feb., "	1 88	25	09		2 22			
	" " " " M'ch, "	2 13	27	17		2 57			
June 30	Cash Paid Co. Tr., Del. Local, " 26, "	336 67	33 68	13 45		381 80			
	Del. State, rec'd Co. Tr., April, "	29 41	1 13	1 27		31 81			
	" " " " May, "	29 25	2 81	1 29		33 45			
	" " " " June, "	3 19	24	21		3 64			
	Cash paid Co. Tr., Del. Local, " 24, "	184 50	21 24	7 39		213 13			
	Del. State charged back, " 30, "	36				36			
	Int. on Del. State Tax charged back					03			
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., July, '83	1,471 20	47 14	58 81			\$1,577 15		
	" " " " Aug., "	560 62	26 51	22 42			609 55		
	" " " " Sept., "	118 14	8 26	4 72			131 12		
Dec. 31	Cash of Co. Tr., State, Nov. 23, "	978 11					978 11		
	" " " " Del. State, " 23, "	30 16	42	51			31 11		
	Del. Local, rec'd A. G. O., Oct., "	76 43	6 11	3 06			85 60		
	" " " " Nov., "	251 57	24 37	10 06			286 00		
	" " " " Dec., "	46 99	4 69	1 87			53 55		
1884.									
M'ch 31	" " " " Jan., 1884	67 81	7 10	2 72			77 63		
	" " " " Feb., "	104 53	12 55	4 18			121 26		
	" " " " M'ch, "	12 16	1 59	49			14 24		
June 30	Cash of Co. Tr., Del. State, " 26, "	5 36	49	23			6 08		
	Del. State, rec'd A. G. O., Apr. 4, "	768 37					768 37		
	Del. Local rec'd " " " "	9 31	1 30	37			10 98		
	" " " " May, "	15 22	2 28	61			18 11		
	" " " " June, "	8 11	32	32			8 75		
	Cash of Co. Tr., State, " 24, "	2,184 70					2,184 70		
	Del. St., " 24, "	4 40	56	28			5 24		
	To Balance to new account					786 92			
	Totals					\$6 967 55	\$6,967 55		
	To Balance from Old Tax Law Division of Account as above				\$1,819 25				
	By " " " " New " " " " " "				7:6 92				
	Net				\$882 33				

Table No. 97.—Grand Traverse County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't July 1, 1883	12	--	\$443 10	\$6,329 95				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	37	5 09				
	" " " " Aug., "	10	--	18	3 02				
	" " " " Sept., "	9	--	70	13 82				
Dec. 31	" " " " Oct., "	8	--	26	7 49				
	" " " " Nov., "	7	--	23	5 76				
	" " " " Dec., "	6	--	69	16 82				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	2 27	77 67				
	" " " " Feb., "	4	--	50	31 52				
	" " " " M'ch, "	3	--	43	24 55				
June 30	" " " " April, "	2	--	3 53	302 22				
	" " " " May, "	1	--	01	1 96				
	" " charg'd back, June 30, "				181 76				
	Interest on above.....				452 26				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$64 34	\$1,325
Dec. 31	Cash of County Treas., Taxes, etc., Dec. 8, 1883.....					6	22	9 14	223
1884.									
M'ch 31	" " " " " " March 28, 1884..					3	2	88	49
June 30	Amount twice charged; under Sec. 124, also under Sec's 108 and 109 Tax Law and Int. to June 30, 1884								5
	Taxes at Land Office and Int. to June 30, 1884.								79
	Interest on above								74
	Balance to new account								5,776
	Totals				\$7,443 90				\$7,443

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't., July 1, 1883					\$406 63	
	Del. State, rec'd Co. Tr., July, "	\$4 14	\$0 35	\$0 17		4 56	
	" " " " Aug., "	3 41	94	17		3 63	
	" " " " Sept., "	3 26	99	17		3 73	
Dec. 31	" " " " Oct., "	3 24	33	17		3 74	
	" " " " Nov., "	1 76	22	00		2 07	
	" " " " Dec., "	2 12	23	10		2 44	
	Cash p'd Co.Tr., Del.Loc'l, " 8, "	625 55	27 74	24 68		678 17	
1884.							
M'ch 31	State Tax of 1883					5,461 74	
	Del. State, rec'd Co. Tr., Jan., 1884	1 68	33	00		1 60	
	" " " " Feb., "	3 87	33	18		4 38	
	" " " " M'ch., "	16 70	42	69		17 81	
	Cash p'd Co.Tr., Del.Loc'l, " 28, "	51 21	4 10	2 05		57 36	
June 30	Del. State, rec'd Co. Tr., April, "	17 15	74	73		18 63	
	" " " " May, "	7 48	40	31		8 19	
	" " " " June, "	9 55	73	43		10 70	
	Cash p'd Co.Tr., Del.Loc'l, " 30, "	23 96	2 50	95		27 90	
	Del. State, chrg'd back, " 30, "	1 37				1 37	
	Int. on Del. St. charged back, " 30, "					10	
	Int. on net balance of \$5,134.86 from March 31, 1884, to June 30, 1884					90 21	
1882.							
Sept. 30	By Del. Loc'l, rec'd A.G.O., July, 1883	164 96	4 72	6 50			\$176 40
	" " " " Aug., "	373 73	17 61	14 90			416 24
	" " " " Sept., "	64 73	4 71	2 60			73 04
Dec. 31	" " " " Oct., "	51 21	4 10	2 05			57 36
	Cash of Co. Tr., State, Dec. 8, "	847 23					237 87
	" " " " Del. St., " 8, "	54 19	2 05	1 92			56 16
1884.							
M'ch 31	Del Loc'l, rec'd A.G.O., Jan., 1884	1 14	12	05			1 31
	" " " " Feb., "	10 64	1 26	42			12 32
	" " " " M'ch., "	12 13	1 59	48			14 20
	Cash of Co. Tr., Del. St., " 28, "	7 12	77	36			8 25
June 30	Del. State, rec'd A.G.O. Apr. 12, "	303 16					303 16
	" " Loc'l, rec'd " " June, "	412 63	57 77	16 50			486 90
	" " " " " " June, "	241 08	5 00	9 63			255 71
	Del. collected at Land Office, "	13 26	75				14 01
	Cash of Co. Tr., State, June 30, "	3 72					3 72
	" " " " Del. St., " 30, "	23 25	97	96			24 18
	Balance to new account						4,537 46
	Totals					\$5,807 51	\$5,807 51
	To Balance from Old Tax Law Division of Account, as above					\$5,778 73	
	" " New " " " " " " "					4,537 46	
	AGGREGATE.					\$10,304 18	

Table No. 98.—Gratiot County in Account with the State of Michigan.

Quarter ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account, July 1, '83	12	..	\$427 18	\$6,102 60				
	Taxes, etc., rec'd, Co. Tr., "	11	..	48	7 47				
	" " " " Aug., "	10	..	1 30	22 34				
Dec. 31	" " " " Sept., "	9	..	2 04	38 94				
	" " " " Oct., "	8	..	4 33	92 73				
	" " " " Nov., "	7	..	2 28	55 95				
	" " " " Dec., "	6	..	3 64	103 99				
	Cash paid County Treas., Dec. 7, "	6	23	4 61	118 75				
1884.									
Mar. 31	Taxes, etc., rec'd Co. Tr., Jan. 1884	5	..	15	5 24				
	" " " " Feb., "	4	..	94	40 33				
June 30	" " " " March, "	3	..	3 30	188 64				
	" " " " April, "	2	..	4 79	412 37				
	" " " " May, "	1	..	6 42	1,099 95				
	" " charged back June 30, "				555 40				
	Cash paid County Treas., June 30, "				1 72				
	Interest on above				461 46				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	..	\$253 87	\$4,816 64
Dec. 31	Cash of Co. Tr., Taxes, etc., Dec. 7, 1883					6	23	29 97	750 17
1884.									
June 30	" " " " June 30, 1884								1,377 30
	Amount twice charged, under Sec. 124, also under Sec's 108 and 109 Tax Law, and Int. to June 30, 1884								88 69
	Taxes at Land Office and Interest to June 30, 1884								103 44
	Interest on above								283 84
	Balance to new account								1,884 47
	Totals				\$9,314 88				\$9,314 88
Quarter ending.	New Tax Law Division of Account.	Tax.	In teres	Col. Fee	Expense of sale.	Dr.	Cr.		
1883.									
Sept. 30	To Am't p'd Ins'n for D & D., Aug. 16, '83						\$51 01		
	Del. State rec'd Co. Tr., July, "	\$9 51	\$0 57	\$0 38			10 46		
	" " " " Aug., "	10 64	77	43			11 84		
	" " " " Sept., "	4 64	37	19			5 20		
Dec. 31	Del. Local, rec'd A. G. O., "	3 90	12	15			4 17		
	Del. State, rec'd Co. Tr., Oct., 1883	11 56	1 09	44			13 09		
	" " " " Nov., "	3 03	25	13			3 51		
	" " " " Dec., "	9 06	99	35			10 40		
	Cash p'd Co. Tr. Del. L., Dec. 7, "	801 48	33 41	33 01			868 90		
1884.									
Mar. 31	State Tax of 1883						13,744 08		
	Am't p'd school for Billet, Feb. 15, '84						24 88		
	Del. State, rec'd Co. Tr., Jan., "	3 74	44	14			4 32		
	" " " " Feb., "	2 10	26	08			2 44		
June 30	" " " " Mar., "	56 83	1 54	2 23			60 61		
	" " " " April, "	55 29	2 48	2 14			59 91		
	" " " " May, "	28 26	1 79	1 08			31 13		
	" " " " June, "	39 34	2 06	1 55			42 95		
	Cash p'd Co. Tr., Del. L., June 30, "	249 55	23 20	9 82			283 57		
	Del. State, charged back June 30, "	1 20					1 20		
	Int. on Del. State Tax charged back						08		
1883.									
Sept. 30	By Balance from old account July 1, 1883						\$231 05		
	Del. Local, rec'd A. G. O. July, "	236 78	7 69	9 44			253 84		
	" " " " Aug., "	199 19	10 78	7 97			217 89		
	" " " " Sept., "	20 11	1 40	81			22 33		
Dec. 31	" " " " Oct., "	85 64	6 89	3 43			95 95		
	" " " " Nov., "	77 55	6 96	3 09			87 60		
	" " " " Dec., "	74 00	6 10	2 95			85 15		
	Cash of Co. Tr., gen'l acct., Dec. 7, "						51 01		
	" " " " State, Dec. 7, "	4 93					4 95		
	" " " " Del. State, Dec. 7, "	187 40	5 48	5 64			198 52		
1884.									
Mar. 31	" " " " State, Mar. 31, '84	2,886 31					2,886 31		
	" " " " Mar. 28, "	2,000 00					2,000 00		
	Del. State, rec'd A. G. O., Mar. 28, "	962 37					962 37		
	Del. Loc'l, rec'd A. G. O., Mar. 28, "	13 36	1 25	36			13 97		
June 30	Cash of Co. Tr.—State Apr. 28, "	2,000 00					2,000 00		
	" " " " May 31, "	3,000 00					3,000 00		
	Del. Loc'l, rec'd A. G. O., Apr. 28, "	5 08					5 08		
	" " " " June, "	37 37	1 07	1 50			39 94		
	" collected at Land Office,	232 96	18 71				251 67		
	Cash of Co. Tr., gen'l acct., June 30, "	24 88					24 88		
	" " " " State June 30, "	1,865 40					1,865 40		
	" " " " Del. St., June 30, "	86 32	4 60	3 37			94 29		
	To Balance to new account						161 42		
	Totals					\$14,392 09	\$14,392 09		
	To Balance of Old Tax Law Division of Account as above					\$1,884 47			
	By " " " " " " " " " "					161 42			
	Net					\$1,723 05			

Table No. 99.—Hillsdale County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account July 1, 1883	12	--	\$7 24	\$103 48				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	--	08	1 38				
Dec. 31	" " " " Nov., "	7	--	19	4 76				
	Cash paid Co. Tr., " 22, "	7	8	88	20 80				
	" " " " 22, "	7	8	1 86	43 85				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	--	29	12 44				
	" " " " M'ch, "	3	--	45	25 58				
June 30	" " " " April, "	2	--	11	9 58				
	" " " " May, "	1	--	10	17 94				
	Taxes, etc., charg'd back, June 30, "	--	--	--	58 13				
	Interest on above.....	--	--	--	11 20				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 9, 1883.....					11	21	\$1 09	\$15 96
	Uncollected Taxes of 1881, Sept. 30, ".....					9	--	7 97	151 81
1884.									
M'ch 31	Cash of Co. Tr., gen'l acc't, M'ch 26, 1884.....					3	4	05	2 93
	" " " Taxes, etc., " 26, ".....					3	4	09	4 76
June 30	" " " " June 11, ".....					--	19	14	38 02
	" " " gen'l acc't, " 11, ".....					--	19	--	60
	Interest on above.....								9 84
	Balance to new account.....								85 73
	Totals.....				\$309 14				\$309 14
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883					\$10 72			
	Am't p'd Inst't for D. & D., Aug. 16, "					56 46			
	Del. State, rec'd Co. Tr., Aug., "	\$0 19	\$0 04	\$0 01		24			
Dec. 31	" " " " Sept., "					90			
	Cash paid Co. Tr., Del. L., Nov. 22, "	22 89	1 10	93		24 92			
	Del. State, rec'd Co. Tr., Nov., "	2 70	27	11		3 08			
	" " " " Dec., "	3 95	43	17		4 55			
1884.									
M'ch 31	State Tax of 1883					28,232 25			
	Del. State, rec'd Co. Tr., Feb., 1884	8 34	09	23		8 66			
	" " " " M'ch, "	10 08	22	33		10 61			
June 30	" " " " April, "	4 24	34	20		4 78			
	" " " " May, "	7 39	51	30		8 20			
	" " " " June, "		88	05		96			
1883.									
Sept. 30	By Cash of Co. Tr., Del. St., July 9, 1883	8 81	36	38			99 58		
	Del. Local, rec'd A.G.O., Aug., "	2 77	08	11			2 98		
	" " " " Sept., "	20 12	1 02	83			21 96		
Dec. 31	Cash of Co. Tr., gen. acc't, Nov. 22, "						56 46		
	" " " " Del. St., " 22, "	2 17	10	05			2 32		
1884.									
M'ch 31	" " State, Feb 6, 1884	10,000 00					10,000 00		
	" " " " 7, "	14 000 00					14,000 00		
	" " " " 13, "	11,268 34					11,268 34		
	" " Del. St., M'ch 26, "	6 65	70	28			7 63		
	" " State, " 31, "	2,873 87					2,873 87		
	Del. State, rec'd A. G. O., " 31, "	90 04					90 04		
	Cash of Co. Tr., Del. St., June 11, "	18 40	31	56			19 27		
	Del. Local, rec'd A. G. O., "	18 57	38	74			19 67		
	Del., collected at Land Office.....	2 76	14				2 90		
	To Balance to new account.....					8 63			
	Totals.....					\$38,374 97	\$38,374 97		
	To Balance from Old Tax Law Division of Account as above.					\$85 72			
	By " " New " " " " " " " "					8 63			
	Net.....					\$77 09			

Table No. 100.—Houghton County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	No.	Days	Interest.	Amount, Dr.	No.	Days	Interest.	Amount, Cr.
1883.									
Sept. 30	To Balance from old account July 1, 1883	12	--	\$109 20	\$1,559 98				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	--	1 68	28 72				
	" " " " Sept., "	9	--	15	2 86				
Dec. 31	Error in Taxes, etc., ch'g'd b'k June 30,	12	--	7 00	100 00				
	Cash paid Co. Tr., Nov. 26, "	7	4	437 62	10,516 85				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	1 25	26 78				
	" " " " Nov., "	7	--	26 55	650 24				
	" " " " Dec., "	6	--	84	24 08				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	12 94	443 74				
	" " " " Feb., "	4	--	7 83	325 56				
	" " " " M'ch, "	3	--	18 39	1,050 59				
June 30	" " " " April, "	2	--	11 59	993 01				
	" " " " May, "	1	--	08	13 35				
	" " charg'd back, June 30, "				3,818 98				
	Interest on above				635 12				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9		\$904 31	\$11,510 69
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 26, "					7	4	4 34	104 30
1884.									
M'ch 31	" " " " M'ch 31, 1884					3		12 27	701 10
	" " gen'l acct, " 31, "					3		9 96	598 92
June 30	" " " " June 26, "					4		01	16 93
	" " Taxes, etc., " 26, "					4		1 42	1,829 89
	Interest on above								633 31
	Balance to new account.								4,835 58
	Totals				\$20,199 81				\$20,199 81

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Am't p'd Inst'n for D. & D. Aug. 16, '83					\$39 36	
	Del. State, rec'd Co. Tr., July, "	38 00	\$0 48	\$0 32		8 80	
	" " " " Aug., "	2 66	18	11		2 95	
	" " " " Sept., "	1 51	12	06		1 68	
	Error in credit of returns of Del State of 1882, Oct. 2, 1883	200 00				200 00	
Dec. 31	Cash p'd Co. Tr., gen'l acct, Nov. 26, 1883					2,263 04	
	" " State, " 26, "	200 00				200 00	
	" " Del. Local, " 26, "	74 47	2 97	2 97		80 41	
	Del. State, rec'd Co. Tr., Oct., "	51 04	04	02		57	
	" " " " Nov., "	12 35	1 27	50		14 12	
	" " " " Dec., "	2 28	24	09		2 59	
1884.							
M'ch 31	State Tax of 1883					4,551 46	
	Del. State, rec'd Co. Tr., Jan., 1884	5 80	69	23		6 72	
	" " " " Feb., "	21 50	97	85		23 22	
	" " " " M'ch, "	17 88	37	71		18 56	
June 30	Cash p'd Co. Tr., Del. L., " 31, "	308 07	28 20	12 31		348 58	
	Del. State, rec'd Co. Tr., April, "	25 42	1 89	1 01		28 33	
	" " " " May, "	4 91	30	20		5 41	
	" " " " June, "	2 79	18	11		3 08	
	" Local, refunded, A. G. O.	4 57	60	18		5 35	
	Cash paid Co. Tr., Del. L., June 26, 1884	56 80	7 03	2 35		66 24	
	Del. State, charged back, " 30, "	2 20				2 20	
	Int. on Del. State Tax charged back					15	
1883.							
Sept. 30	By Balance from old acct, July 1, 1883						\$145 06
	Del. Local, rec'd A. G. O., July, "	39 57	1 34	1 56		42 49	
	" " " " Aug., "	89	03	03		95	
	1/2 Mining Tax collected in fiscal year 1883, Sept. 30, 1883.						9,332 40
Dec. 31	Cash of Co. Tr., Del. St., Nov. 26, 1883	101 02	1 72	1 61		105 35	
	Del. Local, rec'd A. G. O., Oct., "	8 82	30	15		4 27	
	" " " " Nov., "	250 61	22 55	10 02		283 18	
	" " " " Dec., "	53 64	5 35	2 14		61 13	
1884.							
M'ch 31	" " " " Jan., 1884	1 26	13	05		1 44	
	" " " " Feb., "	51 78	6 21	2 07		60 06	
	" " " " M'ch, "	5 76	75	23		6 74	
	" State, ret'd, " 24, "	455 08				455 08	
	Cash of Co. Tr., State, " 24, "	4,096 38				4,096 38	
	" Del. State, " 31, "	215 12	1 55	61		217 28	
	Del. Local, rec'd A. G. O., April, "	4 86	73	20		5 79	
	" " " " June, "	26 15	51	1 04		27 70	
	Cash of Co. Tr., Del. State, " 26, "	45 18	2 03	1 79		49 00	
	Balance to new account.					11 02	
	Totals					\$14,895 31	\$14,895 31
	To Balance from Old Tax Law Division of Account as above.					\$4,835 58	
	" " " " New " " " " " "					11 02	
	Aggregate					\$4,846 60	

Table No. 101.—Huron County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos. Days	Interest.	Amount, Dr.	Mos. Days	Interest.	Amount, Cr.
1883. Sept. 30	To Balance from old acc't, July 1, '83.	19	..	\$172 35			\$2,483 13
	Taxes, etc., rec'd Co. Tr. "	11	..	1 64			25 56
	" " " " Aug., "	10	..	4 13			70 68
	" " " " Sept., "	9	..	2 73			51 92
Dec. 31	Cash paid Co. Tr., Nov. 23, "	7	7	160 78			3,810 43
	Taxes, etc., rec'd Co. Tr., Oct., "	8	..	4 96			106 19
	" " " " Nov., "	7	..	81			19 92
	" " " " Dec., "	6	..	2 76			75 99
1884. M'ch 31	" " " " Jan., '84	5	..	3 73			127 91
	" " " " Feb., "	4	..	4 36			186 89
	" " " " M'ch, "	3	..	4 16			237 91
June 30	" " " " April, "	3	..	3 59			307 59
	" " " " May, "	1	..	1 06			331 77
	" charged back, June 30, "	..	..	..			935 87
	Interest on above.....	..	..	..			367 95
1883. Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....	..	..	..	9	..	\$234 63
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 23, 1883.....	..	..	..	7	7	80 08
1884 M'ch 31	" " " " M'ch 23, 1884.....	..	..	..	3	4	2 75
	" " " " Feb., " 26, ".....	..	..	..	3	4	1 63
June 30	" " " " June 25, ".....	..	..	..	..	5	01
	" " " " Taxes, etc., " 25, ".....	..	..	..	..	5	54
	Amount twice charged; under Sec. 194, also under Sec's 108 and 109, Tax Law, and Int. to June 30, '84.....	..	..	..	..	..	..
	Taxes at Land Office and Int. to June 30, 1884.....	..	..	..	..	..	..
	Interest on above.....	..	..	..	..	..	..
	Balance to new account.....	..	..	..	..	..	..
	Totals.....	..	..	..	..	..	\$0,126 71
		..	..	..	..	..	\$0,126 71

Table No. 101.—Huron County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, '83	\$16 72	\$0 87	\$0 87	-----	\$18 16	
	" " " " Aug., "	22 54	1 45	88	-----	24 83	
	" " " " Sept., "	17 51	1 26	61	-----	19 38	
	Del. Local, refunded A. G. O., "	4 52	27	18	-----	4 97	
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 23, "	580 22	24 42	22 37	-----	607 01	
	Del. State, rec'd Co. Tr., Oct., "	26 17	3 33	98	-----	29 48	
	" " " " Nov., "	13 96	1 33	50	-----	15 79	
	" " " " Dec., "	6 96	72	28	-----	7 96	
1884.							
M'ch 31	State Tax of 1883	-----	-----	-----	-----	9,102 92	
	Del. State Rec'd Co. Tr., Jan., '84	25 07	3 91	93	-----	28 91	
	" " " " Feb., "	72 42	4 76	2 75	-----	79 93	
	" " " " M'ch, "	284 85	6 25	10 79	-----	301 89	
	Cash p'd Co. Tr., Del. L'ol, " 26, "	146 39	13 11	5 86	-----	165 36	
	Del. Local refunded, A. G. O., "	7 88	86	29	-----	8 62	
June 30	Del. State rec'd Co. Tr., April, "	96 29	8 49	3 50	-----	108 28	
	" " " " May, "	43 01	2 17	1 59	-----	46 77	
	" " " " June, "	25 21	1 80	92	-----	27 43	
	Cash p'd Co. Tr., Del. L'ol, " 25, "	92 41	11 79	3 70	-----	107 90	
	Del. Local, refunded A. G. O., "	5 51	77	21	-----	6 49	
	" State charged back, June 30, "	4 53	-----	-----	-----	4 53	
	Int. on Del. St. Tax charged back	-----	-----	-----	-----	32	
1883.							
Sept 30	By Balance from old acc't, July 1, '83	-----	-----	-----	-----		\$48 26
	Cash of Co. Tr. Del. St., " 23, "	196 36	7 84	7 35	-----		210 60
	Del. Local rec'd A. G. O., " "	71 67	2 56	2 86	-----		77 09
	" " " " Aug., "	205 47	9 24	8 21	-----		223 92
	" " " " Sept., "	32 44	2 40	1 29	-----		36 13
Dec. 31	Cash of Co. Tr., State, Nov. 23, "	2 91	-----	-----	-----		2 91
	" " " " Del. St., " 23, "	71 18	2 50	1 77	-----		76 45
	Del. Local rec'd A. G. O., Oct., "	108 77	9 71	4 35	-----		122 83
	" " " " Nov., "	17 87	1 62	72	-----		20 21
	" " " " Dec., "	19 75	1 78	79	-----		22 32
1884.							
M'ch 31	" " " " Jan., '84	5 59	50	22	-----		6 31
	" " " " Feb., "	94 20	12 24	3 77	-----		110 21
	Cash of Co. Tr., Del. St., M'ch 26, "	47 09	4 38	1 76	-----		53 23
	Del. State, rec'd A. G. O., " 28, "	1,414 60	-----	-----	-----		1,414 60
June 30	" Local, rec'd " April, "	13 35	1 87	53	-----		15 75
	" " " " May, "	41 62	1 67	1 67	-----		44 96
	" " " " June, "	42 77	1 58	1 71	-----		46 06
	Cash of Co. Tr., State, " 25, "	7,688 32	-----	-----	-----		7,688 32
	" " " " Del. St., " 25, "	382 34	13 92	14 47	-----		410 72
	Del. collected at Land Office	5 26	19	-----	-----		5 45
	Balance to new account	-----	-----	-----	-----		76 60
	Totals	-----	-----	-----	-----	\$10,711 92	\$10,711 92
	To Balance from Old Tax Law Division of Account as above	-----	-----	-----	\$1,540 44		
	" " " " New " " " " "	-----	-----	-----	76 60		
	Aggregate	-----	-----	-----	\$1,617 04		

Table No. 102.—*Ingham County in Account with the State of Michigan.*

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Am (
1883.									
Sept. 30	To Balance from old acc't, July 1, '83	12	--	\$450 44	\$6,424 92				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	--	48	8 28				
	" " " " Sept., "	9	--	1 98	27 78				
Dec. 31	Cash paid County Treas., Nov. 16, "	7	14	14 01	321 53				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	1 94	41 79				
	" " " " Nov., "	7	--	2 68	65 71				
	" " " " Dec., "	6	--	34	9 77				
1884.									
M'ch 31	" " " " Jan., '84	5	--	21 66	742 77				
	" " " " Feb., "	4	--	98	41 16				
	" " " " M'ch, "	3	--	1 50	85 97				
	Cash paid County Treas., " 12, "	3	17	30	14 57				
June 30	Taxes, etc., rec'd Co. Tr., April, "	2	--	7 33	628 44				
	" " " " May, "	1	--	7 12	1,231 02				
	" " charged back, June 30, "	--	--		276 77				
	Interest on above.....	--	--		510 74				
1883.									
Sept. 30	By Uncollected taxes of 1881, Sept. 30, 1883.....					9	--	\$323 50	\$6,1
Dec. 31	Cash of County Treasurer, gen'l acc't., Nov. 16, 1883.....					7	14	83 54	7
1884.									
M'ch 31	" " " " Taxes, etc., M'ch 13, 1884.....					3	17	2 44	1
June 30	" " " " June 25, ".....					--	5	85	8
	" " " " gen'l acc't, June 25, ".....					--	5	03	3
	Taxes at Land Office, and Int. to June 30, 1884.....								2,0
	Interest on above.....								
	Balance to new account.....								
	Totals				\$10,441 23	--	--		\$10,4

Table No. 102.—Ingham County.—Continued.

Header adding.	New Tax Law Division of Account.	Tax.	In- terest.	Col. Feb.	Expense of Sales.	Dr.	Cr.
1883. pt. 30	To Am't p'd Ins'n for D.&D., Aug. 16, '83	-----	-----	-----	-----	\$36 09	
	Del. State, rec'd Co. Tr., July, 1883	\$7 44	\$0 45	\$0 29	-----	8 18	
	" " " " Aug., "	9 10	86	50	-----	10 46	
	" " " " Sept., "	06	01	-----	-----	07	
c. 31	Cash p'd Co Tr., Del. L., Nov. 16, "	2,471 47	107 63	97 81	-----	2,676 91	
	Del. State, rec'd Co. Tr., Oct., "	4 88	44	21	-----	5 48	
	" " " " Dec., "	19	02	01	-----	22	
	" Local refunded, A. G. O. -----	5 24	42	21	-----	5 87	
1884. ch 31	State tax of 1883 -----	-----	-----	-----	-----	20,129 32	
	Am't p'd School for the B., Feb. 15 '84	-----	-----	-----	-----	32 59	
	Del. State, rec'd Co. Tr. Jan., "	21 93	2 64	88	-----	25 45	
	" " " " Feb., "	3 93	42	13	-----	4 48	
	" " " " M'ch., "	30 63	1 25	1 07	-----	32 95	
	Cash p'd Co. Tr., Del. L., M'ch 13, "	799 16	78 44	30 92	-----	906 53	
	Del. Loc'l refunded, A. G. O., "	37 05	2 24	1 48	-----	40 77	
	Del. State, rec'd Co. Tr., April, "	34 67	1 36	1 42	-----	37 45	
	" " " " May, "	15 89	2 07	64	-----	18 60	
	" " " " June, "	8 68	56	34	-----	9 58	
	Cash paid Co. Tr.—State, June 25, "	4 84	-----	-----	-----	4 84	
	" " " " Del. State, June 25, "	324 12	46 03	12 96	-----	383 11	
	Del. State, charg'd b'k, June 30, "	55	-----	-----	-----	53	
	Int. on Del. State Tax charg'd back	-----	-----	-----	-----	04	
1883. pt. 30	By Balance from old acc't July 1, 1883	-----	-----	-----	-----		\$913 13
	Del. Loc'l, rec'd A. G. O., July, "	432 66	13 29	17 29	-----		463 24
	" " " " Aug., "	793 21	45 54	31 69	-----		870 44
	" " " " Sept., "	199 43	14 79	7 97	-----		223 19
c. 31	Cash of Co. Tr., gen'l ac't, Nov. 10, "	-----	-----	-----	-----		36 09
	" " " " State, Nov. 16, "	158 74	-----	-----	-----		158 74
	" " " " Del. State, Nov. 16, "	63 52	2 18	2 19	-----		67 89
	Del. Loc'l, rec'd A. G. O., Oct., "	336 20	29 56	13 42	-----		379 18
	" " " " Nov., "	268 45	26 55	9 73	-----		304 73
	" " " " Dec., "	199 75	20 75	7 98	-----		228 48
1884. ch 31	Cash of Co. Tr.—State, Jan. 30, '84	20,000 00	-----	-----	-----		20,000 00
	" " " " Feb. 16, "	2,500 00	-----	-----	-----		2,500 00
	Del. Loc'l, rec'd A. G. O., Jan., "	73 69	8 65	2 95	-----		85 29
	" " " " Feb., "	33 18	4 32	1 33	-----		38 83
	" " " " M'ch., "	254 30	35 30	10 16	-----		299 76
	Cash of Co. Tr., State, M'ch 13, "	798 12	-----	-----	-----		798 12
	" " " " Del. State, M'ch 13, "	5 02	46	22	-----		5 70
	" " " " State, April 10, "	5,161 60	-----	-----	-----		5,161 60
	Del. State, rec'd A. G. O., April 10, "	674 44	-----	-----	-----		674 44
	" Loc'l, rec'd " April, "	53 01	7 48	2 11	-----		63 60
	" " " " May, "	3 70	56	12	-----		4 38
	" " " " June, "	267 63	22 23	10 66	-----		300 52
	Cash of Co. Tr., gen'l ac't, June 25, "	-----	-----	-----	-----		39 59
	" " " " Del. State, June 25, "	56 49	4 31	2 08	-----		63 88
	Del. collected at Land Office -----	443 09	32 87	-----	-----		475 96
	To Balance to new account -----	-----	-----	-----	-----	777 26	
	Totals -----	-----	-----	-----	-----	\$34,146 77	\$34,146 77
	To balance from Old Tax Law Division of Account, as above	-----	-----	-----	\$2,047 21		
By	" " " " " " " " " " " " " " " " " "	-----	-----	-----	777 26		
	Net -----	-----	-----	-----	\$1,269 95		

Table No. 103.—*Ionia County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest	Amount Cr.
1883.									
Sept. 30	To Balance from old account July 1, 1883	12	--	\$1 28	\$18 25				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	03	47				
	" " " " Aug., "	10	--	14	2 36				
	" " " " Sept., "	9	--	13	2 54				
Dec. 31	" " " " Oct., "	8	--	62	13 21				
	Cash paid Co. Tr., Nov. 22, "	7	8	9 64	227 34				
	" " " " 22, "	7	8	18 70	441 27				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	--	11	3 88				
	" " " " Feb., "	4	--	80	34 29				
	" " " " M'ch, "	3	--	02	1 07				
June 30	" " " " April, "	2	--	49	42 18				
	" " " " May, "	1	--	54	93 22				
	" " " " charg'd back, June 30, "				30 79				
	Interest on above				32 50				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 3, 1883					11	27	\$0 73	\$10
	" " " " Aug. 3, "					10	27	02	
	" " " " Sept. 6, "					9	24	13	2
	Uncollected Taxes of 1881, " 30, "					9	--	33 90	645
1884.									
M'ch 31	Cash of Co. Tr., gen'l acc't, M'ch 21, 1884					3	9	56	28
	" " " " Taxes, etc., " 21, "					3	9	25	13
June 30	" " " " June 23, " 23, "					7	--	05	39
	" " " " gen'l acc't, " 23, "					7	--		35
	Interest on above								167
	Balance to new account								
	Totals				\$943 37				\$943
Quarter Ending	New Tax Law Division of Account.	Tax.	In-ter-est	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Am't paid Ins't for D. & D., Aug. 16, '83.					\$20 84			
	Del. State, rec'd Co. Tr., July, 1883	\$2 63	\$0 15	\$0 10		2 88			
	" " " " Aug., "	55	04	02		61			
	" " " " Sept., "	1 65	22	1		1 97			
Dec. 31	Cash p'd Co. Tr., Del. St., Nov. 22, 1883	121 14	4 20	4 76		130 10			
	Del. State, rec'd Co. Tr., Oct., "	2 11	19	09		2 39			
	" " " " Nov., "	2 71	27	10		3 08			
	" " " " Dec., "	14	01			15			
1884.									
M'ch 31	State Tax of 1883					29,129 32			
	Del. State, rec'd Co. Tr., Feb., 1884	6 59	11	27		6 97			
	" " " " M'ch, "	28 01	56	1 09		29 66			
	Cash p'd Co. Tr., Del. St., " 21, "	2 09	16	08		2 33			
June 30	Del. State, rec'd Co. Tr., April, "	19 02	67	76		20 45			
	" " " " May, "	14 37	1 03	56		15 96			
	" " " " June, "	1 20	06	04		1 30			
	Cash p'd Co. Tr., State, " 23, "	48 70				48 70			
	" " " " Del. St., " 23, "	1 95				1 95			
1883.									
Sept. 30	By Balance from old acc't, July 1, 1883						\$7		
	Cash of Co. Tr., Del. St., " 3, "	28 76	1 04	1 16		30			
	Del. Local, rec'd A. G. O., July, "	67 53	2 73	2 63		72			
	" " " " Aug., "	12 43	62	1 0		13			
Dec. 31	" " " " Oct., "	2 09	16	08		2			
	Cash of Co. Tr., gen'l acc't, Nov. 22, "					2			
	" " " " Del. State, " 22, "	10 30	41	22		10			
1884.									
M'ch 31	" " " " State, M'ch 3, 1884	28,665 00				28,665			
	" " " " Del. State, " 21, "	4 96	47	19		5			
	Del. State, rec'd A. G. O., " 28, "	201 20				201			
	" " " " Local, rec'd " 1, "	1 95				1			
June 30	Cash of Co. Tr., State, April 1, "	311 82				311			
	Del. Local, rec'd A. G. O., April, "	82 82				82			
	" " " " June, "	19 29	19	77		20			
	Cash of Co. Tr., Del. St., " 23, "	34 60	67	1 35		36			
	To Balance to new account					65 36			
	Totals					\$29,88. 42	\$29,484		
	To Balance from Old Tax Law Division of Account as above.					\$167 17			
	By "								

Quarter Ending	Old Tax Law Division of Account.	Mon.	Days.	Interest.	Amount Dr.	Mon.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12	--	\$15 18	\$216 86				
	Taxes, etc., rec'd Co. Tr., "	11	--	11	1 74				
	" " " " Aug., "	10	--	5 43	93 17				
	" " " " Sept., "	9	--	10 61	200 28				
Dec. 31	Cash paid " " Nov. 26, "	7	4	389 82	9,368 18				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	10	2 22				
	" " " " Nov., "	7	--	72	17 71				
	" " " " Dec., "	6	--	9 39	268 30				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	5 44	186 55				
	" " " " Feb., "	4	--	5 57	238 79				
	" " " " M'ch., "	3	--	85	54 04				
June 30	" " " " April, "	2	--	7 45	638 48				
	" " " " May, "	1	--	16 20	2,792 27				
	" " charg'd back June 30, "	--	--		133 79				
	Interest on above.....				466 96				
1883.									
Sept. 30	By Uncollecte'd taxes of 1881, Sept. 30, 1883					9		\$464 64	\$8,850 31
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 26, "					7	4	24 82	596 51
1884.									
M'ch 31	" " " " M'ch 31, 1884					3	--	5 04	288 23
	" " " " gen'l acc't " 31, "					3	--	6 57	375 21
June 30	" " " " June 25, "					5	--		35
	" " " " Taxes, etc., " 25, "					5	--	47	479 38
	Taxes at Land Office and Int. to June 30, 1884								12 41
	Interest on above.....								501 54
	Balance to new account.....								3,575 40
	Totals.....				\$14,679 34				\$14,679 34
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$2 10	\$0 13	\$0 09		\$2 32			
	" " " " Aug., "	3 31	23	14		3 68			
Dec. 31	" " " " Oct., "	4 35	40	17		4 92			
	" " " " Nov., "	2 04	21	08		2 33			
	Cash paid Co. Tr., Del. L., " 26, "	4,471 36	192 69	178 68		4,842 73			
1884.									
M'ch 31	State Tax of 1883.....					3,641 16			
	Del. State, rec'd Co. Tr., Jan., 1884	9 66	1 16	38		11 20			
	" " " " Feb., "	41	04	01		46			
	" " " " M'ch., "	15 29	63	64		16 56			
	Cash paid Co. Tr., Del. L., " 31, "	191 07	15 38	7 63		214 03			
June 30	Del. Local, refunded A. G. O.	4 66	08	18		4 93			
	Del. State, rec'd Co. Tr., April, "	10 08	79	42		11 29			
	" " " " May, "	6 12	48	24		6 84			
	" " " " June, "	1 33	16	06		1 55			
	Cash paid Co. Tr., Del. St., " 25, "	125 61	17 02	5 02		147 65			
	Del. State, charged back, " 30, "	3 40				3 40			
	Int. on Del. State Tax ch'g'd back					24			
1883.									
Sept. 30	By Balance from old acc't, July 1, 1883								\$597 47
	Del. Local rec'd A. G. O., "	3,438 76	152 10	137 80					3,728 86
	" " " " Aug., "	362 60	15 82	14 48					392 90
Dec. 31	" " " " Sept., "	72 45	5 18	2 91					80 54
	" " " " Oct., "	185 48	14 83	7 41					207 72
	" " " " Nov., "	5 69	50	22					6 81
	Cash of Co. Tr., State, " 26, "	36							

Table No. 105.—Isabella County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount Dr.	Mo.	Days	Interest.	Amount Cr.
1883.									
Sept 30	To balance from old account July 1, 1883	12	--	\$38 75	\$553 64	--	--		
	Taxes, etc., rec'd Co. Tr., July, "	11	--	1 66	25 80	--	--		
	" " " " Aug., "	10	--	2 09	35 81	--	--		
	" " " " Sept., "	9	--	1 73	33 02	--	--		
Dec. 31	Cash paid County Treas., Nov. 23, "	7	7	238 63	5,653 49	--	--		
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	2 61	55 44	--	--		
	" " " " Nov., "	7	--	5 44	133 29	--	--		
	" " " " Dec., "	6	--	4 18	119 31	--	--		
1884.									
M'ch 31	" " " " Jan., 1884	5	--	95	35 90	--	--		
	" " " " Feb., "	4	--	3 60	154 20	--	--		
	" " " " M'ch, "	3	--	74	42 29	--	--		
June 30	" " " " April, "	2	--	5 14	440 24	--	--		
	" " " " May, "	1	--	6 24	1,069 86	--	--		
	Cash paid County Treas., June 24, "	--	6	01	5 69	--	--		
	Taxes, etc., charg'd back, June 30, "	--	--		514 34	--	--		
	Interest on above.....	--	--		311 77	--	--		
1885.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$291 92	\$5,500
Dec 31	Cash of County Treasurer, Taxes, etc., Nov. 23, 1883					7	7	20 92	495
1884.									
M'ch 31	" " " " " " M'ch 15, 1884					3	15	6 29	308
	" " " " " " gen'l acc't, M'ch 15, 1884					3	15	4 09	229
June 30	" " " " " " Taxes, etc, June 24, 1884					--	6	27	232
	Interest on above.....					--	--		324
	Balance to new account.....					--	--		2,035
	Totals.....				\$9,186 09	--	--		\$9,186

Table No. 105.—Isabella County.—Continued.

New Tax Law Division of Account.		Tax.	In- terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
To Am't p'd Ins'n for D. & D., Aug. 16, '83						\$14 98	
Del. State, rec'd Co. Tr., July, "	\$3 28	\$0 20	\$0 14			3 60	
" " " " Aug., "	7 44	53	29			8 26	
" " " " Sept., "	8 81	70	34			9 85	
" Local, refunded A. G. O., "	23 11	89	88			23 88	
Cash paid Co. Tr.—State Nov. 23, '83	1 63					1 63	
" " " " Del. L., Nov. 23, "	1,773 26	73 71	70 33			1,910 30	
Del. State, rec'd Co. Tr., Oct., "	4 64	41	17			5 22	
" " " " Nov., "	2 22	22	10			2 54	
" " " " Dec., "	2 87	31	11			3 29	
State Tax of 1883						7,282 34	
Del. State, rec'd Co. Tr., Jan., 1884	6 27	75	25			7 27	
" " " " Feb., "	4 38	55	16			5 09	
" " " " M'ch., "	73 68	1 91	2 84			77 43	
Cash p'd Co. Tr., Del. L., M'ch 15, "	747 22	61 13	29 88			838 23	
St., rec'd by Co. Tr. of Town Treas's		17 15				17 15	
Del. State, rec'd Co. Tr., April, "	28 06	1 53	1 03			30 64	
" " " " May, "	25 57	1 68	97			28 22	
" " " " June, "	8 00	48	30			8 78	
Cash p'd Co. Tr., Del. L., June 24, "	64 78	8 27	2 68			75 63	
Del. State charged back June 30, "	15					15	
Int. on Del. State Tax charged back						01	
By Balance from old acc't, July 1, 1883							\$344 81
Cash of Co. Tr., Del. L., July 24, "	58 59	2 19	2 34			63 12	
Del. Loc'l, rec'd A. G. O., July, "	608 76	21 50	24 32			654 58	
" " " " Aug., "	597 44	31 46	23 89			652 79	
" " " " Sept., "	17 50	1 25	67			19 42	
Cash of Co. Tr., gen'l ac't, Nov. 23, "						14 98	
" " " " Del. State, Nov. 23, "	26 97	1 54	79			29 30	
Del. Loc'l, rec'd A. G. O., Oct., "	656 51	52 07	26 25			734 83	
" " " " Nov., "	54 58	5 09	2 18			61 85	
" " " " Dec., "	36 13	3 97	1 45			41 55	
" " " " Jan., 1884	9 39	1 07	37			10 83	
" " " " Feb., "	39 76	5 14	1 59			46 49	
" " " " M'ch., "	15 63	2 06	62			18 31	
Cash of Co. Tr., Del. St., M'ch 15, "	9 73	94	38			11 05	
Del. State, rec'd A. G. O., M'ch 24, "	873 85					873 85	
Cash of Co. Tr.—State, M'ch 29, "	6,408 49	17 15				6,425 64	
Del. Loc'l, rec'd A. G. O., April, "	6 70	96	27			7 93	
" " " " May, "	31 89	37	87			23 13	
" " " " June, "	886 63	29 82	35 44			951 89	
Cash of Co. Tr., Del. St., June 24, "	83 33	3 21	3 25			89 79	
Del. collected at Land Office	25 77	1 85				27 62	
To Balance to new account						942 77	
Totals						\$11,303 26	\$11,303 26
To Balance from Old Tax Law Division of Account as above				\$2,035 56			
By " " New " " " " " " "				942 77			
Net					\$1,092 79		

Table No. 106.—*Ile Royal County in Account with the State of Michigan.*

Quarter Ending.	Old Tax Law Division of Account.	Mon. Days.	Interest.	Amount Dr.	Mon. Days.	Interest.	A
1884. M'ch 31	To Cash paid Co. Tr., Feb. 26, 1884.....	4	4	\$0 21			
June 30	Interest on above.....			\$8 95 21			
1883. Sept. 30	By Balance from old acc't, July 1, 1883.....				12		\$0 60
1884. June 30	Interest on above.....						
	Totals.....			\$9 16			

Quarter Ending.	New Tax Law Division of Account.	Tax.	In- terest	Col. Fee.	Expense of Sales.	Dr.	
1884. M'ch 31	To State Tax of 1883.....					\$182 05	
	Cash p'd Co. Tr., gen. acc't, Feb. 26, '84.....					4 01	
1883. Sept. 30	By $\frac{1}{2}$ Mining Tax collected in fiscal year 1883, Sept. 30, 1883.....						
1884. M'ch 31	Cash of Co. Tr., State, Feb. 26, 1884.....	\$12 96					
	" " " " 26, ".....	169 09					
	Totals.....					\$186 06	

Table No. 107.—Jackson County in Account with the State of Michigan.

Quarter ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883. Sept. 30	To Balance from old acc't, July 1, 1883	12	--	\$16 11	\$230 16				
	Taxes, etc., rec'd Co. Tr., " "	11	--	81	12 69				
	" " " " Aug., " "	10	--	05	84				
	" " " " Sept., " "	9	--	82	15 53				
ec. 31	Cash paid " " Nov. 22, " "	7	8	8 36	197 16				
	Taxes, etc., " " Oct., " "	7	8	83 83	1,965 92				
	" " " " Nov., " "	8	--	3 01	64 62				
	" " " " Dec., " "	7	--	64	15 70				
	" " " " " "	6	--	8 79	251 16				
1884. ch 31	" " " " Jan., 1884	5	--	2 45	83 97				
	" " " " Feb., " "	4	--	1 66	71 21				
	" " " " M'ch, " "	3	--	76	43 54				
une 30	" " " " Apr., " "	2	--	93	79 17				
	" " " " May, " "	1	--	60	103 66				
	Cash paid " " June 25, " "	--	5		3 77				
	Taxes, etc., charged back " 30, " "	--	--		123 14				
	Interest on above	--	--		128 31				
1883. Sept. 30	By Cash of Co. Tr., Taxes, etc., July 5, 1883					11	25	\$0 11	\$1 57
	" " " " Aug. 2, " "					10	27	86	13 48
	" " " " Sept. 6, " "					9	24	05	84
	Uncollected Taxes of 1881, Sept. 30, " "					9	--	120 87	2,302 81
1884. ch 31	Cash of Co. Tr., Taxes, etc., M'ch 18, 1884					3	12	6 57	331 48
	" " " " gen'l acc't, " 18, " "					3	12	2 07	104 13
une 30	" " " " Taxes, etc., June 25, " "					--	5	19	198 73
	Taxes at Land Office and Int. to June 30, 1884								100 84
	Interest on above								130 73
	Balance to new account								216 96
	Totals				\$3,400 55				\$3,400 55
Quarter ending	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883. Sept. 30	To Balance from old acc't, July 1, 1883					\$7 31			
	Am't paid Inst'n for D. & D., Aug. 16					36 75			
	Del. State, rec'd Co. Tr., July, 1883	\$11 54	\$0 73	\$0 49		12 76			
	" " " " Aug., " "	3 34	27	16		3 77			
	" " " " Sept., " "	6 13	51	27		6 91			
ec. 31	Cash p'd Co. Tr., State, Nov. 22, " "	26 57				26 57			
	" " " " Del. L., " 22, " "	1 85	05	07		1 97			
	Del. State rec'd Co. Tr., Oct., " "	2 83	26	12		3 21			
	" " " " Dec., " "	12 12	1 35	51		13 96			
1884. ch 31	State Tax of 1883					49,153 75			
	Del. State, rec'd Co. Tr., Jan., 1884	27 55	3 33	1 11		31 99			
	" " " " Feb., " "	15 76	1 62	66		17 94			
	" " " " M'ch, " "	34 41	89	1 43		36 73			
	Cash paid Co. Tr., Del. Local, " 18, " "	7 83	78	31		8 92			
une 30	Del. State, rec'd Co. Tr., Apr., " "	31 69	1 85	1 31		34 85			
	" " " " May, " "	24 14	1 05	1 04		26 23			
	" " " " June, " "	13 52	71	56		14 79			
	Cash p'd Co. Tr., Del. Local, " 25, " "	8 51	1 11	34		9 96			
	Del. State charged back, " 30, " "	5 72				5 72			
	Int. on Del. State tax charged back					40			
1883. Sept. 30	By Cash of Co. Tr., Del. St., July 5, 1883	20 74	1 11	88			\$23 73		
	" " " " Aug. 3, " "	11 65	73	51			12 89		
	" " " " Sept. 6, " "	3 34	27	17			3 78		
ec. 31	" " " " gen. ac't. Nov. 22, " "						36 75		
	Del. State, " 22, " "	19 14	51	24			19 80		
	Del. Local, rec'd A. G. O., Dec., " "	7 83	78	31			8 92		
1884. ch 31	Cash of Co. Tr., State, Jan. 22, 1884	20,000 00					20,000 00		
	Del. Local, rec'd A. G. O. Feb. 14, " "	10,000 00					10,000 00		
	" " " " State, ret'd M'ch 28, " "	8 51	1 11	34			9 96		
	Cash of Co. Tr., Del. St., " 18, " "	560 40					560 40		
	" " " " State, " 31, " "	14 95	1 61	63			17 19		
une 30	" " " " State, " 25, " "	6,000 00					6,000 00		
	" " " " June 25, " "	2,595 35					2,595 35		
	Del. collected at Land Office	77 72	5 74	3 20			86 66		
	To Balance to new account	29 26	1 45				30 71		
	Totals					\$49,456 51	\$49,456 51		
	To Balance from Old Tax Law Division of Account as above.					\$218 96			
	" " " " " " " " " " " "					51 28			
	Aggregate					\$268 24			

Table No. 108.—Kalamazoo County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83	12	..	\$15 34	\$219 10				
	To Taxes, etc., rec'd Co. Tr., Aug. '83	10	..	62	10 65				
	" " " " Sept., "	9	..	1 21	23 07				
Dec. 31	" " " " Oct., "	8	..	40	8 63				
	" " " " Nov., "	7	..	30	7 40				
	Cash paid Co. Tr., Nov. 24, "	7	6	28 87	687 31				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., '84	5	..	09	3 16				
	" " " " Feb., "	4	..	87	37 20				
	" " " " M'ch, "	3	..	1 15	65 68				
June 30	" " " " April, "	2	..	19	15 91				
	" " " " May, "	1	6	07	116 09				
	Taxes, etc., charged back, June 30, "				31 06				
	Interest on above.....				49 71				
1883.									
Sept. 30	By uncollected Taxes of 1881, Sept. 30, 1883.....					9	..	\$29 89	\$369
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 24, 1883.....					7	6	15 04	358
1884.									
M'ch 31	" " " " M'ch 21, 1884.....					3	9	81	16
	" " " " general account, M'ch 21, 1884.....					3	9	28	14
June 30	" " " " June 16, 1884.....						14		1
	" " " " Taxes, etc., June 16, 1884.....						14	29	108
	Interest on above.....								45
	Balance to new account.....								163
	Totals.....				\$1,274 97				\$1,274
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83					\$23 70			
	Am'tpd. Inst'n for the D & D, Aug. 16, '83					62 99			
	Del. State rec'd Co. Tr., July "	\$2 74	\$0 14	\$0 11		3 99			
	" " " " Aug., "	6 31	49	27		7 06			
	" " " " Sept., "	1 89	16	08		2 12			
Dec. 31	" " " " Oct., "	6 06	54	24		6 84			
	" " " " Nov., "	77	03	03		88			
	Cash paid Co. Tr., Del. Loc'l, Nov. 24, "	6 38	33	27		6 98			
1884.									
M'ch 31	State Tax of 1883.....					41,873 40			
	Am'tpaid School for Blind, Feb. 15, '84					56 50			
	Del. State, rec'd Co. Tr., Jan., '84	46	06	02		54			
	" " " " Feb., "	3 74	07	15		3 96			
	" " " " M'ch, "	58 11	1 30	2 84		61 75			
	Cash Paid Co. Tr., Del. Local, " 21, "	2 55	23	10		2 88			
June 30	Del. State, rec'd Co. Tr., April, "	11 58	38	46		12 42			
	" " " " May, "	16 62	84	66		18 12			
	" " " " June, "	23 75	2 30	95		27 00			
	Del. State charged back, " 30, "	15				15			
	Int. on Del. State Tax charged back					01			
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., Aug., '83	6 38	33	27			96		
Dec. 31	Cash of Co. Tr. general acc't Nov. 24, "						62		
	" " " " State, " 24, "	15 65					15		
	" " " " Del. State, " 24, "	17 61	96	66			19		
	Del. Local, rec'd A. G. O., Dec., "	2 55	23	10			2		
1884.									
M'ch 31	Cash of Co. Tr., State, Jan. 25, '84	10,000 00					10,000		
	" " " " Jan. 29, "	10,000 00					10,000		
	" " " " Feb. 6, "	10,000 00					10,000		
	" " " " Feb. 7, "	11,000 00					11,000		
	Del. State, rec'd A. G. O., M'ch 12, "	207 94					207		
	Cash of Co. Tr., Del. State, " 21, "	6 83	62	27			7		
June 30	" " " " general acc't, June 16, "						55		
	" " " " State, June 16, "	685 46					685		
	" " " " Del. State, June, "	62 31	1 43	2 51			66		
	Del. Local rec'd A. G. O., June, "	5 57	11	22			5		
	Balance to new account.....						51		
	Totals.....					\$42,163 30	\$42,166		
	To Balance from Old Tax Law Division of Account as above					\$183 45			
	" " " " New " " " " "					51 80			
	Aggregate.....					\$235 25			

Table No. 109.—Kalkaska County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount. Dr.	Mo.	Days.	Interest.	Amount. Cr.
To Balance from old acc't, July 1, '83.	12	..	\$2 49	\$35 54				
Taxes, etc., rec'd Co. Tr. " "	11	..	1 03	16 05				
" " " " Aug., " "	10	..	66	9 54				
Cash paid Co. Tr., Nov. 22, " "	7	8	178 69	4,201 42				
Taxes, etc., rec'd Co. Tr., Oct., " "	8	..	20	4 27				
" " " " Dec., " "	6	..	1 64	46 92				
" " " " Jan., '84	5	..	1 12	38 45				
" " " " Feb., " "	4	..	1 86	79 52				
" " " " M'ch, " "	3	..	31 68	1,810 20				
" " " " April, " "	2	..	2 07	177 32				
" " " " May, " "	1	..	41	35 88				
" " charged back, June 30, " "				1 77				
Interest on above				221 15				
By Uncollected Taxes of 1881, Sept. 30, 1883.					9	..	\$188 82	\$3,587 14
Cash of Co. Tr., Taxes, etc., Nov. 22, 1883.					7	8	20 81	491 17
" " " " M'ch 24, 1884					3	6	96	51 19
" " " " gen'l acc't, " 24, " "					3	6	2 97	159 12
" " " " " June 23, " "					7	..	04	80 78
" " " " Taxes, etc., " 23, " "					7	..	2 62	1,928 17
Taxes at Land Office and Int. to June 30, 1884.								31 81
Interest on above								215 72
Balance to new account.								200 92
Totals				\$6,696 03				\$6,696 03

New Tax Law Division of Account.	Tax.	In- terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
To Del. State, rec'd Co. Tr., July, '83	\$39 72	\$2 38	\$1 61		\$43 71	
" " " " Aug., " "	48	04	03		55	
" " " " Sept., " "	2 69	22	12		3 01	
" Local, refunded A. G. O., " "	18 59	56	74		19 89	
" State, rec'd Co. Tr., Oct., " "	3 18	31	16		3 65	
" " " " Nov., " "	59	07	02		68	
Cash p'd Co. Tr., Del. Local, Nov. 22, " "	9,680 24	385 73	386 30		10,452 27	
State Tax of 1883					4,551 46	
Del. State rec'd Co. Tr., Jan., '84	2 03	24	08		2 35	
" " " " Feb., " "	2 47	13	10		2 70	
" " " " M'ch, " "	63 55	2 05	2 62		68 22	
Cash p'd Co. Tr., Del. L'cl, " 24, " "	139 66	11 35	5 56		156 59	
Del. State rec'd Co. Tr., April, " "	371 15	11 73	14 81		397 69	
" " " " May, " "	8 60	4 10	3 19		87 89	
" " " " June, " "	6 22	36	26		6 84	
Cash p'd Co. Tr., State, " 23, " "	7 20				7 20	
" " " " Del. L'cl, " 23, " "	11 70	1 62	47		13 79	
Del. Local refunded, A. G. O., " "	4 38	66	17		5 21	
" State charged back, June 30, " "	66				66	
Int. on Del. St. Tax charged back					06	
By Balance from old acc't, July 1, '83						\$2,687 31
Cash of Co. Tr. Del. St., " 16, " "	42 19	1 10	1 76		45 05	
Del. Local rec'd A. G. O., " "	2,210 37	81 54	88 39		2,380 30	
" " " " Aug., " "	4,607 82	207 50	184 25		4,999 57	
" " " " Sept., " "	301 91	20 27	12 07		334 25	
Cash of Co. Tr., State, Nov. 22, " "	8 2				8 62	
" " " " Del. St., " 22, " "	59 85	2 73	1 77		64 35	
Del. Local rec'd A. G. O., Oct., " "	118 71	9 58	4 74		133 03	
" " " " Nov., " "	17 71	1 48	71		19 90	
" " " " Dec., " "	3 24	29	13		3 66	
" " " " Feb., '84	5 55	83	23		6 60	
" " " " M'ch, " "	6 15	79	25		7 19	
Del. State, ret'd A. G. O., " 22, " "	1,779 57				1,779 57	
Cash of Co. Tr., Del. St., " 24, " "	3 77	38	18		4 33	
" " " " State, " 24, " "	2,779 09				2,779 09	
Del. Local, rec'd A. G. O., April, " "	148 18	20 73	5 93		174 84	
" " " " M'y, " "	26 36	1 13	1 05		28 56	
" " " " June, " "	1,030 93	23 89	41 22		1,096 04	
Cash of Co. Tr., Del. St., " 23, " "	68 05	2 42	2 80		73 27	
Del. collected at Land Office	126 00	4 73			13 73	
To Balance to new account					931 85	
Totals					\$16,756 28	\$16,756 28
To Balance from Old Tax Law Division of Account as above						\$200 93
By " " " " New " " " "						831 85
Net						\$730 87

Table No. 110.—Kent County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old account, July 1, 1883	12	--	\$629 75	\$8,996 37				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	10 06	156 73				
	" " " " Aug., "	10	--	5 81	99 64				
	" " " " Sept., "	9	--	11 73	223 46				
Dec. 31	Cash paid Co. Tr., Nov. 22, "	7	8	641 60	15,136 07				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	6 47	138 55				
	" " " " Nov., "	7	--	3 01	73 65				
	" " " " Dec., "	6	--	1 73	49 44				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	4 13	141 64				
	" " " " Feb., "	4	--	15 26	653 85				
	" " " " M'ch, "	3	--	12 15	694 47				
June 30	" " " " April, "	2	--	18 95	1,624 60				
	" " " " May, "	1	--	12 10	2,074 73				
	" " charg'd back, June 30, "	--	--		597 45				
	Error in return of Sales of Oct. 7, 1872, \$38.10, and Int. from Nov. 30, 1872, to June 30, 1883, \$28 23.....	12	--	4 64	66 33				
	Interest on above.....				1,377 39				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$793 60	\$15,111 11
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, ".....					7	8	396 75	8,355 00
1884.									
M'ch 31	" " " " M'ch 24, 1884.....					3	6	4 88	26 11
	" " " " gen'l acc't, " 24, ".....					3	6	4 78	25 11
June 30	" " " " June 27, ".....					--	3	01	2 11
	" " " " Taxes, etc., " 27, ".....					--	3	87	1 11
	Taxes at Land Office and Int. to June 30, 1884.....								1,200 00
	Interest on above.....								4,388 00
	Balance to new account.....								\$32,104 37
	Totals.....				\$32,104 37				\$32,104 37
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Bal. from old account, July 1, 1883					\$2,434 19			
	Am't p'd Ins'n for D.&D., Aug. 16, "					27 55			
	Del. State, rec'd Co. Tr., July, "	\$47 22	\$2 86	\$1 88		51 96			
	" " " " Aug., "	35 75	2 76	1 59		40 10			
	" " " " Sept., "	54 46	4 55	2 28		61 29			
Dec. 31	Cash p'd Co. Tr., Del. L., Nov. 22, "	164 26	5 38	6 55		176 19			
	Del. State, rec'd Co. Tr., Oct., "	26 19	2 35	1 02		29 66			
	" " " " Nov., "	18 92	1 90	76		21 68			
	" " " " Dec., "	14 41	1 63	59		16 65			
1884.									
M'ch 31	State Tax of 1883					60,079 24			
	Del. State, rec'd Co. Tr., Jan., 1884	30 18	3 64	1 17		34 99			
	" " " " Feb., "	23 76	3 08	94		27 78			
	" " " " M'ch, "	20 16	2 85	81		23 82			
	Cash paid Co. Tr., Del. L., M'ch 24, "	22 42	2 02	89		25 33			
June 30	Del. State, rec'd Co. Tr., Feb., "	10	01			11			
	" " " " M'ch, "	117 25	2 36	4 63		124 24			
	" " " " April, "	151 09	6 04	5 98		163 11			
	" " " " May, "	125 75	8 47	4 95		139 17			
	" " " " June, "	57 62	3 12	2 35		63 09			
	Cash p'd Co. Tr., Del. L., " 27, "	24 31	3 03	97		28 31			
	Del. State, charg'd back, " 30, "	88				88			
	Int. on Del. State Tax charged back,					06			
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., July, 1883	161 48	5 21	6 44			\$17 11		
	" " " " Sept., "	1 98	14	08			2 11		
Dec. 31	Cash of Co. Tr., gen'l acc't, Nov. 22, "	1,991 10					1,991 10		
	" " " " State, " 22, "	555 45	22 43	19 42			597 30		
	" " " " Del. State, " 22, "	21 05	1 90	84			23 79		
	Del. Loc'l, rec'd A. G. O., Nov., "	1 37	12	05			1 54		
1884.									
M'ch 31	" " " " Jan., 1884	9 15	91	36			100 42		
	" " " " M'ch, "	15 16	2 12	61			168 89		
June 30	By Cash of Co. Tr., Del. State, M'ch 24, "	59 52	5 90	2 37			67 79		
	Del. Loc'l, rec'd A. G. O., April, "	7 97	1 11	32			9 40		
	" " " " State, ret'd " June 18, "	1,962 09					1,962 09		
	Cash of Co. Tr., State, " 27, "	58,125 07					58,125 07		
	Cash of Co. Tr., Del. State, " 27, "	74 10	9 57	2 92			86 59		
	Balance to new account.....						4 11		
	Totals.....					\$63,569 20	\$63,569 20		
	To Balance from Old Tax Law Division of Account as above.					\$4,386 66			
	" " " " New " " " " " " " "					473 24			
	Aggregate.....					\$4,860 00			

Table No. 111.—Keweenaw County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883.									
Sept. 30	To Taxes, etc., rec'd Co. Tr., Aug., 1883	10	..	\$1 45	\$24 79				
Dec. 31	" " " " Nov., " "	7	..	6 29	154 13				
	Cash paid Co. Tr., Dec. 3, " "	6	27	195 10	4,847 83				
1884.									
Mar'ch 31	Taxes, etc., rec'd Co. Tr., M'ch, 1884	3	..	3 92	223 82				
	" " " " April, " "	2	..	4 36	74 80				
June 30	" " " " May, " "	1	..	6 55	561 45				
	Cash paid Co. Tr., June 21, " "	..	9	-----	2 56				
	Interest on above.....			-----	217 67				
	By Balance from old account July 1, 1883.....			-----		12	..	\$10 45	\$149 22
1883.	Cash of Co. Tr., Taxes, etc., Aug. 6, " "			-----		10	24	57	8 98
ea. 31	Uncollected Taxes of 1881, Sept. 30, " "			-----		9	..	233 44	4,446 51
1884.	Cash of Co. Tr., Taxes, etc., Dec. 3, " "			-----		6	27	98	24 40
Mar'ch 31	" " " " M'ch 26, 1884			-----		3	4	2 82	154 13
	" " gen'l acc't, " 26, " "			-----		3	4	3 66	200 41
June 30	" " Taxes, etc., June 21, " "			-----		..	9	39	223 82
	Interest on above.....			-----					262 81
	Balance to new account.....			-----					646 77
	Totals.....				\$6,106 55				\$6,106 55

Quarter ending	New Tax Law Division of Account.	Tax.	Interest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	Del. State, rec'd Co. Tr., Aug., 1883	\$0 13	\$0 03	\$0 02	-----	\$0 48	
	" " " " Sept., "	4 71	38	19	-----	5 28	
Dec. 31	" " " " Oct., "	23	02	01	-----	26	
	" " " " Nov., "	32 70	3 26	1 30	-----	37 26	
	Cash p'd Co. Tr., gen. act., Dec. 3, "	-----	-----	-----	-----	805 56	
	Cash paid Co. Tr., Del. L., " 3, "	911 66	50 61	36 45	-----	998 72	
1884.							
Jan. 31	State Tax of 1883	-----	-----	-----	-----	1,456 46	
	Del. State, rec'd Co. Tr., Feb., 1884	3 93	05	15	-----	4 13	
	" " " " M'ch, "	22 90	96	93	-----	24 79	
	Cash p'd Co. Tr., Del. L., " 26, "	150 41	13 24	6 02	-----	169 67	
June 30	Del. State, rec'd Co. Tr., April, "	8 82	34	32	-----	9 48	
	" " " " May, "	9 23	44	35	-----	10 02	
	" " " " June, "	67	03	04	-----	74	
	" " " " charg'd back, " 30, "	23	-----	-----	-----	23	
	Int. on Del. State Tax, charged back	-----	-----	-----	-----	02	
1883.							
Sept. 30	By Balance from old acc't, July 1, 1883	-----	-----	-----	-----		\$160 32
	Cash of Co. Tr., Del. St., Aug. 1, "	8 73	34	32	-----	9 39	
	Del. Local, rec'd A. G. O., July, "	48 26	2 14	1 92	-----	52 32	
	" " " " Aug., "	595 48	35 66	23 81	-----	654 95	
	" " " " Sept., "	104 37	7 31	4 17	-----	115 85	
	½ Mining Tax collected in fiscal year '83	-----	-----	-----	-----	805 56	
Dec. 31	Del. Local, rec'd A. G. O., Oct., "	15 18	1 21	61	-----	17 00	
	" " " " Nov., "	125 23	12 03	5 41	-----	152 67	
	Cash of Co. Tr., Del. St., Dec. 3, "	11 08	41	21	-----	11 65	
1884.							
Jan. 31	Del. State, rec'd A. G. O., Feb. 29, 1884	353 49	-----	-----	-----	353 49	
	Cash of Co. Tr., State, M'ch 3, "	1,102 97	-----	-----	-----	1,102 97	
	" " " " Del. St., " 26, "	32 93	3 28	1 31	-----	37 52	
June 30	Del. Local, rec'd A. G. O., April, "	27 71	3 87	1 11	-----	31 69	
	" " " " June, "	10 83	54	14	-----	11 36	
	Cash of Co. Tr., Del. St., June 21, "	26 83	1 01	1 08	-----	28 92	
	Del., collected at Land Office	125 08	11 06	-----	-----	136 13	
	To Balance to new account.	-----	-----	-----	-----	160 19	
	Totals	-----	-----	-----	-----	\$3,683 29	\$3,683 29
	To Balance from Old Tax Law Division of Account as above.	-----	-----	-----	-----	\$646 77	
	By " " New " " " " " " " " " " " "	-----	-----	-----	-----	180 19	
	Net	-----	-----	-----	-----	\$486 58	

Table No. 112.—Lake County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Taxes, etc., rec'd Co. Tr., Sept., 1883	9	1	\$1 40	\$26 65				
Dec. 31	Oct., " "	8	1	42	8 90				
	Cash paid County Treas., Nov. 28, " "	7	2	127 99	3,104 86				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	1	25	8 68				
	" " " " Feb., " "	4	1	1 95	83 78				
	" " " " M'ch., " "	3	1	2 23	127 51				
	" " " " April, " "	2	1	2 22	189 59				
June 30	" " " " May, " "	1	1	2 23	382 15				
	" " charg'd b'ck June 30, " "				5 81				
	Interest on above				138 69				
1883.									
Sept. 30	By Balance from old account, July 1, 1883					12	1	\$4 71	\$67
	Uncollected Taxes of 1881, Sept. 30, 1883					9	1	146 57	2,791
Dec. 31	Cash of County Treas., Taxes, etc., Nov. 28, 1883					7	2	5 05	123
1884.									
M'ch 31	" " " " M'ch 24, 1884					3	6	17	8
	" " " " general acct., " 24, " "					3	6	2 30	123
June 30	" " " " June 23, " "					7	1		1
	" " " " Taxes, etc., " 23, " "					7	1	30	219
	Taxes at Land Office and int. to June 30, 1884								10
	Interest on above								150
	Balance to new account								571
	Totals				\$4,077 02				\$4,077
Quarter Ending	New Tax Law Division of Account.	Tax.	In-ter-est	Col Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$2 27	\$0 14	\$0 09		\$2 50			
	" " " " Aug., " "	1 74	11	06		1 91			
	" " " " Sept., " "	2 91	22	10		3 23			
Dec. 31	Cash p'd Co. Tr., Del. L'cl, Nov. 28, " "	5,181 60	239 94	203 01		5,574 55			
	Del. St., rec'd Co. Tr., Oct., " "	1 52	14	06		1 72			
	" " " " Nov., " "	93	09	03		1 05			
	" " " " Dec., " "	48	04	01		53			
1884.									
M'ch 31	State Tax of 1883					3,641 16			
	Am't paid School for Blind, Feb. 15, 1884					7 50			
	Del. St., rec'd Co. Tr., " "	20 68	46	85		21 99			
	" " " " M'ch., " "	63 39	1 70	2 52		67 61			
	Cash p'd Co. Tr., Del. L'cl, " 24, " "	110 42	9 51	4 40		124 33			
	Del. Local, refunded A. G. O., " "	1 62	0	07		1 75			
June 30	" State, rec'd Co. Tr., April, " "	30 40	1 05	1 20		32 65			
	" " " " May, " "	63 13	2 55	2 58		68 66			
	" " " " June, " "	9 31	65	38		10 34			
	Cash p'd Co. Tr., Del. L'cl, " 23, " "	97 01	11 64	3 88		112 51			
	Del. Local, refunded A. G. O., " "		3 00			3 00			
	" State ch'g'd back, June 30, " "	3 21				3 21			
	Int. on Del. State Tax charged back					22			
1883.									
Sept. 30	By Balance from old acct., July 1, 1883						\$67		
	Del. Loc'l, rec'd A. G. O., July, " "	1,468 92	46 89	58 76			1,574		
	" " " " Aug., " "	2,390 14	115 29	95 61			2,601		
	" " " " Sept., " "	973 78	68 22	38 94			1,080		
Dec. 31	" " " " Oct., " "	42 26	3 38	1 68			47		
	" " " " Nov., " "	68 16	6 13	2 72			77		
	Cash of Co. Tr., State, " 28, " "	32 63					32		
	" " " " Del. St., " 28, " "	211 78	5 36	8 02			225		
1884.									
M'ch 31	Del. L'cl, rec'd A. G. O., Jan., 1884	92 52	11 10	3 70			107		
	" " " " Feb., " "	6 11	60	25			6		
	Cash of Co. Tr., Del. St., M'ch 24, " "	2 93	27	10			3		
	Del. St., rec'd A. G. O., " 26, " "	889 95					889		
June 30	Del. Loc'l, rec'd " April, " "	129 19	14 08	5 17			132		
	" " " " June, " "	427 32	11 53	17 08			455		
	Cash of Co. Tr., gen. acct., " 23, " "						7		
	" " " " State, " 23, " "	2,781 21					2,751		
	" " " " Del. St., " 23, " "	84 07	2 16	3 37			89		
	Del. collected at Land Office	63 47	2 64				66		
	To Balance to new account					556 40			
	Totals					\$10,236 84	\$10,236		
	To Balance from Old Tax Law Division of Account as above					\$571 38			
	By " " " " New " " " " " " " "					556 40			
	Net					\$14 98			

Table No. 113.—Lapeer County in Account with the State of Michigan.

arter ding.	Old Tax Law Division of Account.	Nos.	Days	Interest.	Amount Dr.	Nos.	Days	Interest.	Amount Cr.
1883.	To Taxes, etc., rec'd Co. Tr., July, 1883	11	--	\$0 43	\$6 70				
st. 30	" " " " Aug., " "	10	--	79	13 60				
	" " " " Sept., " "	9	--	6 27	119 47				
31	Cash paid " " " Nov. 24, " "	7	6	64 40	1,533 24				
	Taxes, etc., rec'd Co. Tr., Nov., " "	7	--	3 19	78 20				
	" " " " Dec., " "	6	--	49	14 14				
1884.	" " " " Jan., 1884	5	--	4 18	143 31				
h 31	" " " " Feb., " "	4	--	27	11 40				
	" " " " M'ch, " "	3	--	74	42 54				
e 30	" " " " April, " "	2	--	1 79	153 39				
	" " " " May, " "	1	--	80	139 07				
	" " charg'd back, June 30, " "				152 64				
	Interest on above.....				83 35				
1883.	By Balance from old account July 1, 1883					12	--	\$23 33	\$333 29
st. 30	Cash of Co. Tr., Taxes, etc., " 6, " "					11	24	58	8 43
	" " " " Aug. 3, " "					10	27	42	6 70
	" " " " Sept. 10, " "					9	20	84	14 82
	Uncollected Taxes of 1881, " 30, " "					9	--	61 25	1,166 70
31	Cash of Co. Tr., Taxes, etc., Nov. 24, " "					7	6	2 69	64 14
1884.	" " " " M'ch 15, 1884					3	15	1 89	65 39
h 31	" " " " gen'l acct, " 15, " "					3	15	1 34	92 34
	" " " " June 24, " "						6		1 96
e 30	" " " " Taxes, etc., " 24, " "						6	23	197 25
	Taxes at Land Office and Int. to June 30, 1884								17 06
	Interest on above.....								92 57
	Balance to new account.....								399 40
	Totals.....				\$2,460 05				\$2,460 05
arter ding.	New Tax Law Division of Account.	Tax.	In- terest	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1883.	To Balance from old acct., July 1, 1883					\$3 78			
st. 30	Am't paid Inst'n for D. & D., Aug. 16					23 06			
	Del. State, rec'd Co. Tr., July, 1883	\$2 89	\$0 17	\$0 12		3 18			
	" " " " Aug., " "	1 90	13	08		2 11			
	" " " " Sept., " "	7 33	57	27		8 17			
31	Cash p'd Co.Tr., Del. Loc'l, Nov., 24, " "	45 08	1 62	1 65		48 35			
	Del. State, rec'd Co. Tr., Oct., " "	2 82	25	12		3 19			
	" " " " Nov., " "	6 21	61	26		7 08			
	" " " " Dec., " "	5 50	60	22		6 32			
1884.	State Tax of 1883					23,667 58			
h 31	Am't p'd Sch'l for Blind, Feb. 15, 1884					32 33			
	Del. State, rec'd Co. Tr., Jan., 1884	5 87	70	24		6 81			
	" " " " Feb., " "	2 33	17	10		2 60			
	" " " " M'ch, " "	57 24	2 97	2 23		63 43			
e 30	Cash p'd Co.Tr., Del. Loc'l, " 13, " "	20 40	1 62	81		22 83			
	Del. State, rec'd Co. Tr., April, " "	17 26	66	68		18 60			
	" " " " May, " "	15 78	82	64		17 24			
	" " " " June, " "	7 50	44	31		8 25			
	Del. State, ch'rg'd back, " 30, " "	23				23			
	Int. on Del. St. charged back, " "					02			
1883.	By Cash of Co. Tr., Del. St., July 6, 1883	39 42	1 39	1 57			\$42 38		
st. 30	" " " " " 11, " "	3 15	10	12			3 37		
	Del. Loc'l, rec'd A.G.O., Aug., " "	4 95	20	20			5 35		
	" " " " Oct., " "	20 40	1 62	81			22 83		
31	Cash of Co. Tr., gen. acct, Nov. 24, " "						25 06		
	" " " " Del. St., " 24, " "	13 13	89	47			14 49		
1884.	" " " " M'ch 15, 1884	14 53	1 46	60			16 59		
h 31	Del. State, ret'd A. G. O. Apr. 1, " "	473 62					473 62		
e 30	Cash of Co. Tr., State, " 5, " "	23,193 96					23,193 96		
	" " " " gen. acct, June 24, " "	32 33					32 33		
	" " " " Del. St., " 24, " "	65 44	3 84	2 56			71 84		
	Del. Loc'l, rec'd A. G. O., June, " "	9 90	33	40			10 63		
	Del. collected at Land Office.....	8 97	55				9 52		
	Balance to new account.....						24 19		
	Totals.....					\$23,946 16	\$23,946 16		
	To Balance from Old Tax Law Division of Account, as above					\$399 40			
	" " " " New " " " " " "					24 19			
	Aggregate.....					\$423 59			

Table No. 114.—*Leelanaw County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, '83	12	--	\$22 03	\$314 06				
	Taxes, etc. rec'd Co. Tr., " "	11	--	29	4 54				
	" " " " " Sept., " "	9	--	79	15 14				
Dec. 31	Cash paid " " Nov. 24, " "	7	6	63 22	1,506 31				
	Taxes, etc., rec'd " Oct., " "	8	--	58	11 62				
	" " " " " Nov., " "	7	--	2 29	56 00				
	" " " " " Dec., " "	6	--	53	15 22				
1884.									
M'ch 31	" " " " " Jan., 1884	5	--	2 07	71 12				
	" " " " " Feb., " "	4	--	2 54	108 92				
	" " " " " M'ch, " "	3	--	1 04	50 28				
June 30	" " " " " April, " "	2	--	2 33	199 55				
	" " " " " May, " "	1	--	87	149 54				
	" " ch'ged back, June 30, " "				155 11				
	Interest on above.....				98 52				
1883.									
Sept. 30	By uncollected Taxes of 1881, Sept 30, 1883.....					9	--	\$76 71	\$1,461 2
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 24, " "					7	6	13 64	334 8
1884.									
M'ch 31	" " " " " M'ch 29, 1884.....					3	1	1 47	82 8
	" " " " " gen'l acc't, " 29, " "					3	1	94	52 8
	" " " " " June 23, " "						7		3 2
June 30.	" " " " " Taxes, etc., " 23, " "						7	33	239 3
	Interest on above.....								95 0
	Balance to new account.....								507 0
	Totals.....				\$2,764 53				\$2,764 5

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, '83	\$3 01	\$0 23	\$0 17		\$3 41	
	" " " " " Aug., " "	3 50	40	23		4 13	
	" " " " " Sept., " "	8 21	70	38		9 29	
Dec. 31	Cash paid Co. Tr. State, Nov. 24, " "	1 07				1 07	
	Cash paid Co. Tr., Del. Local Nov. 24, " "	316 07	14 18	12 64		342 89	
	Del. State, rec'd Co. Tr., Oct., " "	6 43	67	32		7 42	
	" " " " " Nov., " "	1 98	22	11		2 29	
	" " " " " Dec., " "	6 09	70	28		7 07	
1884.							
M'ch 31	State Tax of 1883.....					1,890 59	
	Del. State, rec'd Co. Tr., Jan., '84	2 75	41	15		3 31	
	" " " " " Feb., " "	7 51	38	37		8 26	
	" " " " " M'ch, " "	14 79	59	69		16 07	
	Cash paid Co. Tr., Del. Local, M'ch 29, " "	46 87	3 95	1 87		52 69	
June 30	Del. State, rec'd Co. Tr., April, " "	17 97	93	90		19 80	
	" " " " " May, " "	10 17	58	48		11 21	
	" " " " " June, " "	2 89	17	13		3 19	
	Cash p'd Co. Tr., Del. Loc'l, " 23, " "	145 30	17 42	5 81		168 53	
	Del. State charged back, " 30, " "	08				08	
	Int. on Del. State Tax ch'd back,					01	
1883.							
Sept. 30	By Balance from old account, July 1, '83						\$35 9
	Del. Local, rec'd A. G. O., July, " "	85 27	3 81	3 40			92 4
	" " " " " Aug., " "	164 29	8 07	6 58			178 9
	" " " " " Sept., " "	11 94	84	49			13 2
Dec. 31	Cash of Co. Tr., Del. State, Nov. 24, " "	36 24	3 22	1 69			40 1
	Del. Local, rec'd A. G. O., Oct., " "	36 98	2 96	1 48			41 4
	" " " " " Dec., " "	9 89	99	39			11 2
1884.							
M'ch 31	" " " " " Jan., '84	9 58	1 14	38			11 1
	" " " " " Feb., " "	6 82	83	27			7 9
	" " " " " M'ch, " "	128 90	15 45	5 16			149 5
	Del. State ret'd A. G. O., M'ch 21, " "	289 12					289 1
	Cash of Co. Tr., State, " 24, " "	1,551 47					1,551 4
	" " " " " Del. State, " 29, " "	14 48	1 59	71			16 7
June 30	Del. Local rec'd Co. Tr., April, " "	39 87	5 57	1 59			47 0
	" " " " " May, " "	45 11	1 77	1 81			48 6
	" " " " " June, " "	5 80	23	23			6 2
	Cash of Co. Tr., Del. State, " 23, " "	25 05	1 39	1 21			27 6
	Del., collected at Land Office.....	2 90	25				3 1
	To Balance to new account.....					70 84	
	Totals.....					\$2,552 15	\$2,552 15
	To Balance from Old Tax Law Division of Account as above					\$507 07	
	By " " " " " New " " " " " " " "					70 84	
	Net.....					\$436 23	

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30.	To Balance from old acc't, July 1, '83 Am't p'd Ins'n for D & D., Aug. 16, " Del. State rec'd Co. Tr., July, " " " " " Aug., " " " " " Sept., " Dec. 31. " " " " Oct., " " " " " Nov., " " " " " Dec., "	----- ----- \$1 14 3 78 3 03 3 23 3 16 6 75	\$0 07 28 24 31 32 74	\$0 02 13 13 09 03 -----	----- ----- ----- ----- ----- ----- -----	\$91 29 21 44 1 23 4 17 3 40 3 63 3 51 7 49	
1884.							
M'ch 31.	State Tax of 1883 Del. State, rec'd Co. Tr., Jan., 1884 " " " " Feb., " " " " " M'ch, " June 30. " " " " April, " " " " " May, " " " " " June, " Int. on net Bal. of \$14,066.69, from M'ch 31, 1884, to June 30, 1884,	----- 82 15 30 23 73 25 70 20 52 42	04 23 77 1 91 1 11 02	----- ----- 65 83 66 -----	----- ----- ----- ----- ----- ----- -----	50,066 03 36 16 10 25 15 28 44 22 29 44 246 06	
1883.							
Dec. 31.	By Cash of Co. Tr., gen'l acct, Nov. 23, 1883 " " State, " 23, " " " Del. State, " 23, "	----- 80 93 13	----- ----- 2 99	----- ----- 3 17	----- ----- -----	----- ----- -----	\$21 44 80 99 29
1884.							
M'ch 31.	" " State, M'ch 3, 1884 Del. State, rec'd A. G. O., " 15, " Cash of Co. Tr., Del. St., " 18, " June 30. " " State, May 10, " Del. collected at Land Office, Balance to new account.	30,000 00 301 45 13 14 5,745 50 6 69	----- ----- 1 37 ----- 61	----- ----- 12 ----- -----	----- ----- ----- ----- -----	30,000 00 301 45 14 63 5,745 50 7 20 14,350 72	
	Totals.....					\$50,541 03	\$50,541 03
	To Balance of Old Tax Law Division of Account as above " " New " " " " " " " " "				\$687 77 14,350 72		
	Aggregate				\$15,038 49		

Table No. 116.—Livingston County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30 1884.	To Balance from old acc't July 1, 1883	12	..	\$489 62	\$6,904 62				
M'ch 31	Taxes, etc., rec'd Co.Tr., Jan., 1884	5	..	39	13 43				
	" " " " March, "	3	..	08	4 70				
June 30	" " " " April, "	2	..	03	2 85				
	" " ch'rg'd b'ck, June 30 "	18 52				
	Interest on above.....	490 12				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.					9	7	\$11 18	\$212 89
Dec. 31 1884.	Cash of County Treas., Taxes, etc., Nov. 23, 1883					7	7	47	11 03
June 30	" " " " " " June 23, 1884					7	7	02	17 14
	" " " " " " " 26, "					4			2 50
	Taxes at Land Office and Int. to June 30, 1884								17 10
	Interest on above.....								11 67
	Balance to new account.....								7,252 21
	Totals.....				\$7,524 24				\$7,524 24
Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col Fee.	Expense of Sales	Dr.	Cr.		
1883.									
Sept. 30	To Am't paid Inst. for D. & D., Aug. 16, '83					\$27 79			
Dec. 31	Del. State, rec'd Co. Tr., Sept., "	\$5 08	\$0 42	\$0 20		5 70			
1884.	Cash p'd Co. Tr., Del. L., Nov. 23, "	37 15	1 36	1 50		40 01			
M'ch 31	State Tax of 1883.					27,308 75			
	Del. State, rec'd Co. Tr., Jan., 1884	39	05	02		46			
	" " " " Feb., "	19 05	99	74		20 78			
	" " " " March, "	9 42	20	38		10 00			
June 30	" " " " April, "	17 35	90	70		18 95			
	" " " " May, "	3 51	14	14		3 79			
1883.									
Sept. 30	By Balance from old acc't July 1, 1883						\$15 97		
	Cash of Co. Tr., Del. St., " 6, "	1 42	08	07			1 57		
	Del. Loc'l, rec'd A. G. O., July, "	9 06	33	36			9 75		
	" " " " Aug., "	7 20	36	30			7 86		
	" " " " Sept., "	3 18	26	13			3 57		
Dec. 31	Cash of Co. Tr., gen. acc't, Nov. 23, "						27 79		
	Del. St., " 23, "	6 37	42	20			6 99		
1884.									
M'ch 31	" " State, M'ch 31, '84	27,205 39					27,205 39		
	Del. State, rec'd A. G. O., " 31, "	103 36					103 36		
	Del. Loc'l, rec'd " June, "	7 65	17	30			8 13		
	Cash of Co. Tr., Del. State, " 23, "	28 86	1 24	1 14			31 24		
	Del. collected at Land Office	17 73	97				18 70		
	To Balance to new account.....					4 09			
	Totals.....					\$27,440 32	\$27,440 32		
	To Balance from Old Tax Law Division of Account, as above					\$7,252 21			
	By " " New " " " " " " " "					4 09			
	Net					\$7,248 12			

Table No. 117.—Mackinac County in Account with the State of Michigan.

Inter- est	Old Tax Law Division of Account.	Mos.	Days	Interest	Amount, Dr.	Mos.	Days	Interest	Amount, Cr.
30	To Balance from old account July 1, 1883	12	..	\$34 89	\$498 39				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	..	2 44	41 90				
31	" " " " Oct., "	8	..	2 56	54 89				
	" " " " Nov., "	7	..	2 62	64 13				
	Cash paid Co. Tr., Nov. 8, "	7	22	156 41	3,467 10				
31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	..	42	18 15				
	" " " " M'ch, "	3	..	1 59	91 12				
30	" " " " April, "	2	..	2 90	248 77				
	" " " " May, "	1	..	3 84	657 94				
	" " charg'd back, June 30, "	..	..	..	3,367 74				
	Interest on above	..	..	..	207 67				
30	By Uncollected Taxes of 1881, Sept. 30, 1883	..	..	..	..	9	..	\$199 66	\$3,803 16
	Cash of Co. Tr., Taxes, etc., Nov. 8, "	..	..	..	..	7	22	1 89	41 90
30	" " gen'l acc't, Apr. 15, 1884	..	..	..	..	2	15	6 15	421 75
	Interest on above	..	..	..	..	..	..	..	207 70
	Balance to new account	..	..	..	..	..	..	..	4,243 29
	Totals	..	..	..	\$8,717 80	..	..	..	\$8,717 80

er	New Tax Law Division of Account.	Tax.	In- terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
30	To Balance from old acct, July 1, 1883					\$1,172 48	
	Del. State, rec'd Co. Tr., July, "	\$7 87	\$0 56	\$0 34		8 77	
	Aug., "	1 65	11	07		1 83	
	Am't paid Ins't for D. & D., " 16, "					28 56	
	" " East'n As. for Ins., Sept, 27					234 45	
31	Del. State, rec'd Co. Tr., Oct., 1883	1 24	13	07		1 44	
	Nov., "	1 76	16	07		1 99	
	Cash p'd Co. Tr., Del. L., " 8, "	8,719 44	332 35	348 69		9,400 48	
31	State Tax of 1883					4,551 46	
	Del. State, rec'd Co. Tr., Feb., 1884	12 41	76	51		13 68	
	" " " " M'ch, "	46 29	84	2 34		49 47	
30	" " " " April, "	23 58	1 32	1 02		24 92	
	" " " " May, "	14 43	73	62		15 78	
	" " " " June, "	4 00	14	16		4 30	
	" " " " charg'd back, " 30, "	23 29				23 29	
	Int'on Del. State Tax, charged back					1 63	
	" " Bul. of \$1,477.16 from March						
	31, 1884, to June 30, 1884.					25 85	
30	By Del. Local, rec'd A. G. O., July, 1883	2,466 05	81 75	98 61			\$2,646 41
	" " " " Aug., "	5,374 9	216 87	210 93			5,701 86
	" " " " Sept., "	182 03	9 72	7 28			199 03
31	" " " " Oct., "	31 00	2 48	1 24			34 72
	Cash of Co. Tr., gen. acc't, Nov. 8, "						268 01
	" " " " State, " 8, "	1,744 46					1,744 46
	" " " " Del. State, " 8, "	296 37	2 89	3 01			291 77
1	Del. Loc'l, rec'd A. G. O., Jan., 1884	22 12	2 51	88			25 51
	" " " " Feb., "	25 91	3 20	1 03			30 14
	" " " " M'ch, "	18 12	2 51	73			21 35
	" " " " State, rec'd " 24, "	3,029 16					3,029 16
0	" " " " Local, rec'd " April, "	190 70	10 83	7 64			209 17
	" " " " " May, "	113 87	10 13	4 55			128 57
	" " " " " June, "	1,639 06	42 40	66 36			1,767 82
	To Balance to new account.					532 63	
	Totals.....					\$16,093 01	\$16,093 01
	To Balance from Old Tax Law Division of Account as above.				\$4,243 29		
	By " " " " " " " " " " " " " "				532 63		
	Net.....					\$3,710 66	

Table No. 118.—Macomb County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	A
1883.									
Sept. 30	To Balance from old account, July 1, 1883	12	—	\$12 36	\$176 62				
	Taxes, etc., rec'd Co. Tr., Aug., "	10	—	1 02	17 50				
	" " " " Sept., "	9	—	51	9 68				
Dec. 31	Cash paid " " Nov. 22, "	7	8	2 62	61 92				
	" " " " 22, "	7	8	9 84	232 09				
1884.									
M'ch 31	Taxes, etc., rec'd Co., Tr., Jan., 1884	5	—	2 06	70 59				
	" " " " M'ch, "	3	—	10	5 47				
June 30	" " " " April, "	2	—	19	16 26				
	" " " " May, "	1	—	06	10 58				
	Taxes, etc., charged back, June 30, "	—	—	—	9 28				
	Interest on above	—	—	—	28 76				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., Sept. 10, 1883					9	30	\$0 99	
	Uncollected Taxes of 1881, Sept. 30, "					9	—	24 60	
1884.									
M'ch 31	Cash of Co. Tr., gen'l acc't, M'ch 15, 1884					3	15	25	
June 30	" " Taxes, etc., June 21, "					6	—	09	
	Interest on above								
	Balance to new account								
	Totals				\$638 73				
Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.			
1883.									
Sept. 30	To Balance from old account, July 1, 1883					\$4 51			
	To Del. State, rec'd Co. Tr., Aug., "	\$1 23	\$0 10	\$0 06		1 39			
	" " " " Sept., "	1 00	09	06		1 15			
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 22, "	52 73	1 84	2 10		56 67			
	Del. State, rec'd Co. Tr., Oct., "	1 03	09	03		1 17			
	" " " " Nov., "	90	09	04		1 03			
	" " " " Dec., "	35	04	02		41			
1884.									
M'ch 31	State Tax of 1883					27,308 75			
	Am't pd. School for the Blind, Feb. 15, "					16 55			
	Del. State, rec'd Co. Tr., Jan., 1884	7 53	90	30		8 73			
	" " " " Feb., "	1 73	04	08		1 85			
	" " " " M'ch, "	31 76	75	1 29		33 81			
June 30	" " " " April, "	24 27	97	1 00		26 24			
	" " " " May, "	3 90	27	17		4 34			
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., July, 1883	48 59	1 66	1 74					
	Cash of Co. Tr., Del. State, " 9, "	9 50	52	40					
Dec. 31	" " " " Nov. 22, "	6 20	19	12					
1884.									
M'ch 31	" " " " State, Jan. 17, '84	8,000 00				8,000 00			
	" " " " Feb., 11 "	10,000 00				10,000 00			
	" " " " 19 "	8,000 00				8,000 00			
	" " " " Del. State, M'ch 15, "	2 28	22	11		2 40			
	" " " " State, " 21, "	138 22				138 22			
	Del. State, rec'd A. G. O., " 8, "	170 53				170 53			
June 30	Cash of Co. Tr., gen'l acc't, June 24, "	16 55				16 55			
	Cash of Co. Tr., Del. State, " 24, "	41 02	1 69	1 67		42 78			
	Balance to new account								
	Totals					\$27,466 59			\$27.4
	To Balance from Old Tax Law Division of Account as above.					\$36 28			
	" " " " New " " " " " " " "					30 58			
	Aggregate					\$66 86			

Table No. 119.—*Manistee County in Account with the State of Michigan.*

Quarter ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883. Sept. 30	To Balance from old acc't, July 1, '83	12	--	\$7 30	\$104 24				
	Taxes, etc., rec'd Co. Tr., "	11	--	2 98	46 48				
	" " " " Aug., "	10	--	22	3 81				
	" " " " Sept., "	9	--	32	6 66				
Oct. 31	Cash paid County Treas., Nov. 23, "	7	7	169 89	4,026 37				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	4 26	91 37				
	" " " " Dec., "	6	--	08	2 26				
1884. Jan. 31	" " " " Jan., '84	5	--	1 84	63 05				
	" " " " Feb., "	4	--	4 72	202 36				
	" " " " M'ch, "	3	--	1 53	87 69				
Apr. 30	" " " " April, "	2	--	3 67	314 68				
	" " " " May, "	1	--	2 10	360 22				
	" " charged back, June 30, "	--	--	--	275 12				
	Interest on above.....	--	--	--	198 91				
1883. Sept. 30	By Uncollected taxes of 1881, Sept. 30, 1883.....					9	--	\$179 40	\$3,417 18
Oct. 31	Cash of County Treasurer, Taxes, etc., Nov. 23, 1883.....					7	7	25 37	601 20
1884. Jan. 31	" " " " " " M'ch 18, 1884.....					3	12	1 86	93 61
	" " " " " " gen'l acc't. " 18, "					3	12	2 95	148 66
Apr. 30	" " " " " " June 26, "					--	4	--	3 28
	" " " " " " Taxes, etc., " 26, "					--	4	27	353 10
	Taxes at Land Office, and Int. to June 30, 1884.....								223 25
	Interest on above.....								209 85
	Balance to new account.....								732 27
	Totals				\$5,782 60				\$5,782 60

Table No. 119.—*Manistee County.—Continued.*

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale	Dr.	Cr.
1883.							
Sept. 30	To Am't p'd Inst'n for D.&D., Aug. 16, '83	-----	-----	-----	-----	\$25 94	
	" " Eastern Asylum for In- sane, September 27, 1883	-----	-----	-----	-----	297 21	
	Del. State, rec'd Co. Tr., July, "	\$13 67	\$0 71	\$0 58	-----	14 96	
	" " " " Aug., "	19 16	1 36	77	-----	21 18	
	" " " " Sept., "	2 82	24	11	-----	3 17	
Dec. 31	Cash p'd Co. Tr., Del. L., Nov. 23, "	2,763 47	119 32	110 50	-----	2,993 29	
	Del. State, rec'd Co. Tr., Oct., "	4 95	42	21	-----	5 58	
	" " " " Nov., "	1 91	19	08	-----	2 18	
	" " " " Dec., "	9 80	1 05	44	-----	11 29	
	" Local refunded A. G. O. -----	14 40	1 11	58	-----	16 09	
1884.							
M'ch 31	State Tax of 1883.-----	-----	-----	-----	-----	6,372 05	
	Del. State, rec'd Co. Tr. Jan., 1884	1 19	16	07	-----	1 42	
	" " " " Feb., "	43 04	03	1 73	-----	45 70	
	" " " " M'ch, "	52 99	1 28	2 18	-----	56 45	
	Cash p'd Co. Tr., Del. L., " 18, "	9 62	3 86	38	-----	10 86	
June 30	Del. State, rec'd Co. Tr., April, "	90 98	3 83	3 77	-----	98 68	
	" " " " May, "	38 06	1 59	1 56	-----	41 21	
	" " " " June, "	23 47	1 14	96	-----	25 57	
	Cash paid Co. Tr., Del. L., June 26, "	194 13	18 62	7 36	-----	210 11	
	Del. State, charg'd b'k, " 30, "	6 00	-----	-----	-----	6 00	
	Int. on Del. State Tax charg'd back	-----	-----	-----	-----	42	
1883.							
Sept. 30	By Balance from old acc't July 1, 1883	-----	-----	-----	-----		\$212
	Del. Loc'l, rec'd A. G. O., July, "	930 26	36 53	38 34	-----		1,034
	" " " " Aug., "	1,305 83	61 17	52 25	-----		1,419
	" " " " Sept., "	128 10	8 98	5 13	-----		142
Dec. 31	Cash of Co. Tr., gen'l ac't, Nov. 23, "	-----	-----	-----	-----		323
	" " " " State, Nov. 23, "	40	-----	-----	-----		234
	" " " " Del. State, Nov. 23, "	207 88	8 47	8 23	-----		21
	Del. Loc'l, rec'd A. G. O., Oct., "	19 64	1 37	78	-----		4
	" " " " Nov., "	3 97	36	10	-----		
	" " " " Dec., "	41	04	02	-----		
1884.							
M'ch 31	" " " " Jan., 1884	197 30	11 80	5 00	-----		144
	" " " " Feb., "	56 83	6 82	2 27	-----		65
	Cash of Co. Tr., Del. State, M'ch 18, "	16 66	1 66	73	-----		19
June 30	Del. State, rec'd A. G. O., April 1, "	792 38	-----	-----	-----		792
	Cash of Co. Tr., State, " 11, "	5,578 73	-----	-----	-----		5,578
	Del. Loc'l, rec'd A. G. O., " "	292 47	40 92	11 69	-----		345
	" " " " May, "	29 83	4 17	1 19	-----		35
	" " " " June, "	181 29	3 43	7 25	-----		193
	Cash of Co. Tr., Del. State, " 20, "	97 22	3 37	3 98	-----		108
	Del. collected at Land Office -----	198 19	12 51	-----	-----		210
	To Balance to new account.-----	-----	-----	-----	-----	612 12	
	Totals -----	-----	-----	-----	-----	\$10,871 48	\$10,871
	To Balance from Old Tax Law Division of Account, as above	-----	-----	-----	\$732 27		
	By " " " " " " " " " " " " " " " "	-----	-----	-----	612 12		
	Net.-----	-----	-----	-----	\$120 15		

Table No. 120.—*Mantou County in Account with the State of Michigan.*

Old Tax Law Division of Account.		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
33. 31	To Taxes, etc., rec'd Co. Tr., Nov., 1883	7	..	\$1 92	\$47 11				
34. 31	Cash paid Co. Tr., Dec. 7, "	6	23	27 60	701 60				
31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	..	21	8 89				
30	" " " " M'ch, "	3	..	14	8 18				
	Cash paid Co. Tr., June 30, "	..	..	..	1 08				
	Taxes, etc., charg'd back, June 30, "	..	..	..	157 30				
	Interest on above.....	..	..	..	29 96				
33. 31	By Balance from old account July 1, 1883.....					12	..	\$1 87	\$26 74
34. 31	Uncollected Taxes of 1881, Sept. 30, "					9	..	33 57	639 42
31	Cash of Co. Tr., gen'l acc't, M'ch 24, 1884.....					3	6	55	29 61
30	" " Taxes, etc., " 24, "					3	6	88	47 11
	" " " " June 30, "								17 07
	Interest on above.....								36 87
	Balance to new account.....								157 30
	Totals.....				\$654 12				\$964 12

New Tax Law Division of Account.		Tax.	In- terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
33. 30	To Balance from old acc't, July 1, 1883					\$220 34	
31	Del. State, rec'd Co. Tr., July, "	\$3 20	\$0 18	\$0 12		3 50	
34. 31	Cash p'd Co. Tr., Del. L., Dec. 7, "	28 03	84	1 13		30 00	
31	State Tax of 1883.....					455 14	
	Del. State, rec'd Co. Tr., Feb., 1884	44		21		65	
	" " " " M'ch, "	32				32	
30	Cash p'd Co. Tr., Del. L., " 24, "	70 62	6 90	2 87		80 30	
	" " " " June 30, "	2 05	28	08		2 41	
	Del. State, rec'd Co. Tr., " 30, "	2 30	24	10		2 64	
	Del. State, charg'd back, " 30, "	3 57				3 57	
	Int. on Del. State Tax charged back					25	
	Int. on net balance of \$180.98 from						
	March 31, 1884, to June 30, 1884.....					3 17	
33. 31	By Del. Local, rec'd A. G. O., Oct., 1883	14 06	1 34	60			\$16 90
	" " " " Nov., "	55 66	5 56	2 27			63 49
	Cash of Co. Tr., State, Dec. 7, "	231 39					231 39
	" " " " Del. St., " 7, "	21 18	51	76			22 45
34. 31	Del. Local, rec'd, A. G. O., M'ch, 1884	2 08	28	08			2 41
30	" " " " June, "	12 87	85	51			14 23
	" " State ret'd " 12, "	148 71					148 71
	Cash of Co. Tr., State, " 30, "	125 45					125 45
	" " " " Del. State, " 30, "	76		21			97
	Balance to new account.....						176 38
	Totals.....					\$802 38	\$802 38
	To Balance from Old Tax Law Division of Account as above.				\$157 30		
	" " " " New " " " " " " "				176 38		
	Aggregate.....				\$333 68		

Table No. 121.—*Marquette County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mos. Days	Interest.	Amount, Dr.	Mos. Days	Interest.	Amount, Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, '83	12	..	\$132 07			\$1,886 70
	Taxes, etc. rec'd Co. Tr., "	11	..	6 57			102 32
	" " " " Aug., "	10	..	30 61			524 81
	" " " " Sept., "	9	..	11 97			228 04
Dec. 31	Cash paid " " Nov. 26, "	7	4	497 77			11,962 44
	Taxes, etc., rec'd " Oct., "	8	..	2 73			58 61
	" " " " Nov., "	7	..	4 66			114 16
	" " " " Dec., "	6	..	8 57			244 96
1884.							
M'ch 31	" " " " Jan., 1884	5	..	99			33 96
	" " " " Feb., "	4	..	9 25			396 37
	" " " " M'ch, "	3	..	4 32			246 85
June 30	" " " " April, "	2	..	5 70			488 19
	" " " " May, "	1	..	5 30			949 54
	Cash paid Co. Tr., June 26, "		4				62
	Taxes, etc., ch'ged back, June 30, "						324 38
	Interest on above.....						720 51
1883.							
Sept. 30	By Uncollected Taxes of 1881, Sept 30, 1883.....				9		\$632 53
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 26, "				7	4	91 73
1884.							
M'ch 31	" " " " M'ch 29, 1884.....				3	1	7 55
	" " gen'l acc't, " 29, "				3	1	7 63
June 30.	" " Taxes, etc., June 26, "					4	53
	Interest on above.....						677
	Balance to new account.....						739
							1,732
	Totals.....						\$18,242 46
							\$18,242

Table No. 121.—Marquette County.—Continued.

Quarter ending	New Tax Law Division of Account.	Tax.	In-terest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
pt. 30	To Am't pd. Inst'n for the D. & D., Aug. 16, 1883					\$26 08	
	Del. State, rec'd Co. Tr., July, '83	\$16 40	\$0 99	\$0 62		18 01	
	" " " " Aug., "	14 28	99	55		15 82	
	" " " " Sept., "	5 66	46	21		6 33	
c. 31	Cash paid Co. Tr. gen. acct., Nov. 26, "					8,315 98	
	Cash paid Co. Tr., Del. Local, Nov. 26, "	2,661 13	104 80	106 35		2,872 28	
	Del. State, rec'd Co. Tr., Oct., "	7 71	69	32		8 72	
	" " " " Nov., "	3 15	32	12		3 59	
	" " " " Dec., "	7 95	90	32		9 17	
1884.							
ch 31	State Tax of 1883					9,102 92	
	Del. State, rec'd Co. Tr., Jan., '84	1 30	15	06		1 51	
	" " " " Feb., "	25 28	68	1 05		27 01	
	" " " " M'ch., "	127 91	3 15	5 04		136 10	
	Cash paid Co. Tr., Del. Local, M'ch 29, "	228 85	19 04	9 15		257 04	
	Del. Local, rec'd A. G. O.	79	03	03		85	
e 30	Del. State, rec'd Co. Tr., April "	169 63	7 35	6 73		183 71	
	" " " " May "	97 73	4 45	3 91		106 09	
	" " " " June "	55 88	3 65	2 24		61 77	
	Cash p'd Co. Tr., Del. Loc'l, " 26, "	23 76	2 78	94		27 48	
	Del. State charged back, " 30, "	85				85	
	Int. on Del. State Tax ch'd back,					06	
1883.							
pt. 30	By Balance from old account, July 1, '83						\$336 81
	Del. Local, rec'd A. G. O., July, "	769 99	23 79	30 80			824 68
	" " " " Aug., "	1,283 32	53 14	51 27			1,887 73
	" " " " Sept., "	133 79	10 47	5 35			149 61
	½ mining tax collected in fiscal year 1883.						8,342 06
c. 31	Cash of Co. Tr., State, Nov. 26, "	14				14	
	" " " " Del. State, " 26, "	198 38	7 52	7 67			213 57
	Del. Local rec'd A. G. O., Oct., "	154 32	12 34	6 17			173 83
	" " " " Dec., "	74 53	6 70	2 98			84 21
1884.							
h 31	" " " " Jan., '84	19 12	2 10	76			21 98
	" " " " Feb., "	3 55	47	14			4 16
	" " " " M'ch., "	1 88	24	07			2 19
	Cash of Co. Tr., Del. State, " 29, "	18 81	1 01	76			21 48
e 30	Del. State rec'd A. G. O., April 4, "	1,482 57					1,482 57
	" Local rec'd A. G. O., June, "	94 51	1 89	3 77			100 17
	Cash of Co. Tr. State, June 26, "	7,619 75					7,619 75
	Cash of Co. Tr., Del. State, June 26, "	154 49	3 98	6 15			164 62
	Del., collected at Land Office	44 63	3 84				48 47
	Balance to new account						204 44
	Total					\$21,181 37	\$21,181 37
	To Balance from Old Tax Law Division of Account as above				\$1,732 58		
	" " " " New " " "				204 44		
	Aggregate				\$1,937 02		

Table No. 122.—Mason County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12		\$223 63	\$3,180 48				
	Taxes, etc., rec'd Co. Tr., " Aug., "	11		37	5 81				
	" " " " " Sept., "	10		14 59	250 17				
Dec. 31	Cash paid " " " Nov. 23, "	9	7	6 22	118 50				
	Taxes, etc., rec'd Co. Tr., Oct., "	7	7	42 81	1,014 50				
	" " " " Dec., "	8		1 79	38 28				
	" " " " Jan., 1884	6		78	22 36				
1884.									
M'ch 31	" " " " Feb., "	5		1 38	47 45				
	" " " " M'ch., "	4		1 18	50 65				
	Cash paid County Treas., M'ch 24, "	3		70	40 02				
June 30	Taxes, etc., rec'd Co. Tr., April, "	3	6	78	41 87				
	" " " " May, "	2		1 94	166 22				
	" " " " June 30, "	1		3 31	567 89				
	Interest on above.....				98 74				
					298 48				
1883.									
Sept. 30	By Uncollected taxes of 1881, Sept. 30, 1883.					9		\$139 11	\$2,649
Dec. 31	Cash of Co. Tr., Taxes, etc., Oct. 8, "					8	22	10 65	209
	" " " " Nov. 23, "					7	7	76 60	1,815
1884.									
M'ch 31	" " " " M'ch 24, 1884.					3	6	1 13	60
June 30	" " " " June 24, "						6	16	138
	" " " " gen'l acc't " 24, "						6		2
	Taxes at Land Office and Int. to June 30, 1884.								6
	Interest on above.....								227
	Balance to new account.....								831
	Totals.....				\$5,941 35				\$5,941 35
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter- est	Col. Fee.	Expense of Sale.	Dr.			Cr.
1883.									
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$7 01	\$0 44	\$0 28		\$7 73			
	" " " " Aug., "	13 26	92	55		14 76			
	" " " " Sept., "	4 50	28	18		5 13			
Dec. 31	Cash paid Co. Tr., Del. L., Oct. 8, "	78 01	2 39	2 03		82 33			
	" " " " Nov. 23, "	562 27	28 29	22 43		612 98			
	Del. State, rec'd Co. Tr., Oct., "	5 06	51	22		6 39			
	" " " " Nov., "	1 46	15	05		1 66			
	" " " " Dec., "	1 82	19	07		2 08			
1884.									
M'ch 31	State Tax of 1883.....					5,461 74			
	Del. State, rec'd Co. Tr., Jan., 1884	3 46	43	15		4 04			
	" " " " Feb., "	25 58	56	1 01		27 15			
	" " " " M'ch., "	44 22	1 48	1 73		47 43			
	Cash paid Co. Tr., Del. L., " 24, "	8 97	72	36		10 05			
June 30	Del. State, rec'd Co. Tr., April, "	29 62	1 50	1 19		33 40			
	" " " " May, "	26 59	2 11	1 03		29 73			
	" " " " June, "	20 95	1 54	84		23 31			
	Cash paid Co. Tr., Del. L., " 24, "	125 98	16 31	5 03		147 32			
	Del. State, charged back, " 30, "					1 79			
	Int. on Del. State Tax ch'g'd back.....					13			
1883.									
Sept. 30	By Balance from old acc't, July 1, 1883								\$26 6
	Del. Local rec'd A. G. O., " Aug., "	186 40	7 10	7 43					200 8
	" " " " Sept., "	231 25	11 03	9 27					251 5
Dec. 31	" " " " Oct., "	144 62	10 16	5 73					160 5
	" " " " Nov., "	8 97	72	36					10 0

Table No. 123.—Mecosta County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1883. Sept. 30	To Balance from old acc't, July 1, '83.	12	--	\$90 82	\$1,154 56				
	Taxes, etc., rec'd Co. Tr. "	11	--	5 51	85 87				
	" " " " Aug., "	10	--	13 08	224 29				
	" " " " Sept., "	9	--	5 12	97 44				
Dec. 31	Cash paid Co. Tr., Nov. 23, "	7	7	305 77	7,246 92				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	6 26	134 02				
	" " " " Nov., "	7	--	1 38	33 87				
	" " " " Dec., "	6	--	7 81	223 25				
1884. M'ch 31	" " " " Jan., '84	5	--	11 56	396 48				
	" " " " Feb., "	4	--	6 38	272 68				
	" " " " M'ch., "	3	--	3 75	214 54				
June 30	" " " " April, "	2	--	13 60	1,165 45				
	" " " " May, "	1	--	5 94	1,018 01				
	" " " " June "	--	--		16 79				
	" charged back, June 30, "	--	--		755 14				
	Interest on above.....	--	--		466 96				
1883. Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$370 22	\$7,051 90
Dec 31	Cash of Co. Tr., Taxes, etc., Nov. 23, 1883.....					7	7	62 93	1,491 49
1884. M'ch 31	" " " " M'ch 24, 1884.....					3	6	7 30	391 15
	" " " " gen'l acc't, " 24, ".....					3	6	4 82	258 29
June 30	" " " " June 30, ".....								9 55
	" " " " Taxes, etc., " 30, ".....								883 70
	Interest on above.....								445 27
	Balance to new account.....								2,974 93
	Totals.....				\$13,506 28				\$13,506 28

Table No. 123.—Mecosta County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883					\$97 47	
	Del. State, rec'd Co. Tr., " "	\$6 39	\$0 38	\$0 27		7 04	
	" " " " Aug., " "	27 03	1 99	1 15		30 17	
	" " " " Sept., " "	13 91	1 11	56		15 58	
Dec. 31	Cash p'd Co. Tr., Del. Local, Nov. 23, " "	1,088 05	49 76	42 85		1,180 66	
	Del. State, rec'd Co. Tr., Oct., " "	10 08	91	40		11 39	
	" " " " Nov., " "	3 20	34	15		3 69	
	" " " " Dec., " "	6 92	79	26		7 97	
1884.							
M'ch 31	State Tax of 1883					6,372 05	
	Del. State Rec'd Co. Tr., Jan., 1884	5 96	70	23		6 89	
	" " " " Feb., " "	8 35	87	33		9 55	
	" " " " M'ch, " "	78 99	2 91	3 15		85 05	
	Cash p'd Co. Tr., Del. L'cl, " 24, " "	404 25	32 84	16 17		453 26	
June 30	Del. State rec'd Co. Tr., April, " "	54 18	2 97	2 18		59 33	
	" " " " May, " "	30 13	1 54	1 13		32 80	
	" " " " June, " "	13 78	96	55		15 29	
	Cash p'd Co. Tr., Del. L'cl, " 30, " "	137 24	17 65	5 49		160 38	
	Del. State charged back, " 30, " "	2 40				2 40	
	Int. on Del. St. Tax charged back					17	
1883.							
Sept 30	By Cash of Co. Tr. Del. St., July 6, 1883	185 99	6 27	7 41			\$199
	Del. Local rec'd A. G. O., " "	351 69	11 53	14 06			377
	" " " " Aug., " "	314 94	15 71	13 59			343
	" " " " Sept., " "	213 08	14 89	8 51			236
Dec. 31	Cash of Co. Tr., State, Nov. 23, " "	63 21					63
	Del. Local rec'd A. G. O., Oct., " "	105 58	3 48	1 98			111
	" " " " Nov., " "	386 06	31 17	15 44			432
	" " " " Dec., " "	7 57	50	31			8
	" " " " " "	10 62	1 17	42			12
1884.							
M'ch 31	" " " " Jan., 1884	22 14	2 66	89			25
	" " " " Feb., " "	17 26	2 03	69			19
	" " " " M'ch, " "	97 84	12 96	3 91			114
	Cash of Co. Tr., Del. St., " 24, " "	20 20	2 04	81			23
	Del. State, rec'd A. G. O., " 26, " "	1,197 67					1,197
June 30	Cash of Co. Tr. State, April 8, " "	5,174 18					5,174
	Del. Local, rec'd A. G. O., " "	609 39	85 42	24 37			719
	" " " " May, " "	14 38	2 15	57			17
	" " " " June, " "	1,085 23	31 62	43 79			1,170
	Cash of Co. Tr., State, " 30, " "	20					
	" " " " Del. St., " 30, " "	93 30	4 48	3 71			101
	Del. collected at Land Office	10 05	49				10
	To Balance to new account					1,807 47	
	Totals					\$10,358 61	\$10,358
	To Balance from Old Tax Law Division of Account as above					\$2,974 93	
	By " " " " New " " " "					1,807 47	
	Net					\$1,167 46	

Table No. 124.—Menominee County in Account with the State of Michigan.

Ter- min- ing	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
30	To Balance from old acc't, July 1, 1883	12	..	\$30 62	\$723 13				
	Taxes, etc., rec'd Co. Tr., "	11	..	89	13 88				
	" " " " Aug., "	10	..	6 28	107 58				
	" " " " Sept., "	9	..	2 63	50 09				
31	Cash paid " " Nov. 24, "	7	6	196 05	4,667 88				
	Taxes, etc., " " Oct., "	8	..	2 00	42 83				
	" " " " Dec., "	6	..	3 20	91 51				
31	" " " " Jan., 1884	5	..	2 21	75 81				
	" " " " Feb., "	4	..	2 79	119 75				
	" " " " M'ch, "	3	..	2 18	124 43				
30	" " " " Apr., "	2	..	4 64	397 83				
	" " " " May, "	1	..	1 54	263 09				
	Taxes, etc., charg'd back, June 30, "				575 74				
	Interest on above				275 03				
30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	..	\$247 45	\$4,713 25
31	Cash of Co. Tr., Taxes, etc., Nov. 24, "					7	6	27 82	662 28
31	" " " " M'ch 24, 1884					3	6	2 51	134 34
	" " " " gen'l acc't, " 24, "					3	6	3 24	173 43
30	" " " " Taxes, etc., " 28, "						2		1 43
	Interest on above						2	12	319 99
	Balance to new account								281 14
	Totals				\$7,528 58				1,242 72
									\$7,528 58
Ter- min- ing	New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
30	To Am't p'd Inst'n for D. & D., Aug. 16, '83					\$43 23			
	Del. State, rec'd Co. Tr., July, 1883	\$2 76	\$0 15	\$0 09		3 00			
	" " " " Aug., "	2 78	19	11		3 08			
	" " " " Sept., "	5 45	48	24		6 17			
31	Cash p'd Co. Tr., gen. ac't., Nov. 24, "	3,698 40				3,698 40			
	" " " " State, " 24, "	13				13			
	" " " " Del. Local, " 24, "	941 97	43 97	37 64		1,023 58			
	Del. State rec'd Co. Tr., Oct., "	7 09	70	33		8 72			
	" " " " Nov., "	40	04	01		45			
	" " " " Dec., "	1 12	16	09		1 37			
31	State Tax of 1883					4,551 46			
	Del. State, rec'd Co. Tr., Jan., 1884	2 19	32	12		2 63			
	" " " " Feb., "	23 24	35	97		24 56			
	" " " " M'ch, "	33 37	84	1 39		35 60			
30	Cash paid Co. Tr., Del. Local, " 24, "	13 44	1 34	53		16 31			
	Del. State, rec'd Co. Tr., Apr., "	48 93	2 21	2 02		53 16			
	" " " " May, "	32 93	1 45	1 30		35 68			
	" " " " June, "	5 19	38	27		5 84			
	Cash p'd Co. Tr., Del. Local, " 28, "	93 72	11 25	3 75		108 72			
	Del. Local refunded, A. G. O., "	1 02	00	04		1 15			
	Del. State charged back, June 30, "	9 50				9 50			
	Int. on Del. State tax charged back					67			
30	By Balance from old acc't, July 1, 1883						\$62 80		
	Del. Local, rec'd A. G. O., July, "	40 44	2 06	1 61			44 11		
	" " " " Aug., "	717 28	33 27	28 68			779 23		
	" " " " Sept., "	58 54	4 67	2 32			65 53		
	½ Mining Tax collected in fiscal year 1883, Sept. 30, 1883						3,741 63		
31	Del. Local, rec'd A. G. O., Nov., 1883	13 44	1 34	53			15 31		
	Cash of Co. Tr., Del. St., " 24, "	78 73	2 61	2 86			84 20		
31	Del. Local, rec'd A. G. O., Feb., 1881	93 72	11 25	3 75			108 72		
	" " " " State, ret'd M'ch 24, "	587 65					587 65		
	Cash of Co. Tr., Del. St., " 24, "	9 21	90	43			10 54		
	" " " " State, " 31, "	3,963 72					3,963 72		
30	Del. Local, rec'd A. G. O. June 28, "	56 22	2 25	2 25			60 72		
	Cash of Co. Tr., Del. St., June 28, "	09					09		
	" " " " Del. St., " 28, "	58 80	1 51	2 48			62 79		
	Balance to new account						45 28		
	Totals					\$9,632 41	\$9,632 41		
	To Balance from Old Tax Law Division of Account as above.					\$1,242 72			
	" " " " New " " " "					45 28			
	Aggregate					\$1,388 00			

Table No. 125.—Midland County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
1883.									
Sept. 30	To balance from old account July 1, 1883	12	--	\$51 79	\$739 87				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	6 19	96 47				
	" " " " Aug., "	10	--	2 98	51 05				
	" " " " Sept., "	9	--	6 61	126 11				
Dec. 31	Cash paid County Treas., Nov. 21, "	7	9	489 92	11,504 99				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	7 75	166 03				
	" " " " Nov., "	7	--	9 93	243 14				
	" " " " Dec., "	6	--	2 97	84 88				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	12 13	415 79				
	" " " " Feb., "	4	--	4 15	177 81				
	" " " " M'ch, "	3	--	2 14	122 43				
June 30	" " " " April, "	2	--	34 26	2,936 95				
	Taxes, etc., charg'd back, June 30, "				350 73				
	Interest on above.....				630 82				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$563 94	\$10,741
Dec. 31	Cash of County Treasurer, Taxes, etc., Nov. 21, 1883.....					7	9	54 52	1,280
1884.									
June 30	Interest on above.....								618
	Balance to new account.....								5,006
	Totals.....				\$17,647 07				\$17,647
Quarter Ending.	New Tax Law Division of Account.	Tax.	Inter- est	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old account, July 1, '83					\$99 80			
	Del. State, rec'd Co. Tr., July, "	11 65	\$0 80	\$0 53		12 98			
	" " " " Aug., "	8 84	76	45		10 05			
	" " " " Sept., "	4 83	46	27		5 56			
	" " Local, refunded A. G. O., "	2 94	09	12		3 15			
Dec. 31	Am't p'd East'n Asy. for Ins., Sept. 27, "					788 83			
	Cash p'd Co. Tr., Del. L., Nov. 21, "	1,696 40	67 18	67 75		1,831 33			
	Del. State, rec'd Co. Tr., Oct., "	2 52	26	12		2 90			
	" " " " Nov., "	13 51	1 40	59		15 50			
	" " " " Dec., "	5 09	60	24		5 93			
1884.									
M'ch 31	State Tax of 1883.....					5,461 74			
	Del. State, rec'd Co. Tr., Jan., 1884	20 67	2 48	87		24 02			
	" " " " Feb., "	37 89	3 69	1 58		43 16			
	" " " " M'ch, "	76 69	3 14	3 50		83 33			
June 30	" " " " April, "	165 46	10 57	7 27		183 30			
	" " " " June, "	28 65	1 93	1 26		31 84			
	" " charged back, June 30, "	3 67				3 67			
	Int. on Del. State Tax charged back					26			
	Int. on net bal. of \$1,606.83 from M'ch								
	31, 1884, to June 30, 1884.....					28 12			
1883.									
Sept 30	By Del. Loc'l, rec'd A. G. O., July 1883	816 47	26 96	32 61			\$876		
	" " " " Aug., "	578 92	29 34	23 13			631		
	" " " " Sept., "	62 89	3 14	2 51			68		
	Cash of Co. Tr., gen'l ac't, Nov. 21, "	132 47					7-8		
	" " State " " 21, "	215 66	8 39	10 88			152		
Dec. 31	" " Del. State " " 21, "	108 39	8 66	4 35			234		
	Del. Loc'l, rec'd A. G. O., Oct., "	38 69	3 48	1 55			121		
	" " " " Nov., "	20 00	1 80	83			43		
	" " " " Dec., "						22		
1884.									
M'ch 31	" " " " Jan., 1884	43 50	4 60	1 74			49		
	" " " " Feb., "	12 16	1 47	49			14		
	Del. State, ret'd A. G. O., M'ch 29, "	1,271 64					1,271		
June 30	Cash of Co. Tr.—State, April 8, "	2,506 40					2,506		
	Del. Loc'l, rec'd A. G. O., June, "	223 95	4 48	8 96			237		
	Balance to new account.....						1,616		
	Totals.....					\$8,635 47	\$8,635		
	To Balance from Old Tax Law Division of Account as above					\$5,006 49			
	" " " " New " " " " " "					1,616 63			
	Aggregate.....					\$6,623 12			

Table No. 126.—Missaukee County in Account with the State of Michigan.

Quarter ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1883. pt. 30 ec. 31	Taxes, etc., rec'd Co. Tr., Sept., 1883	9	..	\$3 54	\$67 36				
	" " " " Oct., " "	8	..	25	5 36				
	" " " " Nov., " "	7	..	45	11 09				
	" " " " Dec., " "	6	..	5 26	150 21				
	Cash paid Co. Tr., Dec. 7, "	6	23	266 74	6,757 68				
1884. ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	..	1 06	36 35				
	" " " " Feb., " "	4	..	38 00	1,628 77				
	" " " " M'ch, " "	3	..	1 67	95 45				
	" " " " April, " "	2	..	4 62	396 13				
	" " " " May, " "	1	..	3 38	578 60				
	" " " " charg'd back, June 30, "	..	..	..	107 81				
	Interest on above.....	..	..	..	324 97				
1883. pt. 30	By Balance from old account, July 1, 1883.....	..	..	..	..	12	..	\$76 25	\$1,089 28
	Uncollected Taxes of 1881, Sept. 30, ".....	..	..	..	..	9	..	277 24	5,280 83
c. 31	Cash of Co. Tr., Taxes, etc., Dec. 7, ".....	..	..	..	..	6	23	4 14	104 98
1884. ch 31	" " " " M'ch 15, 1884.....	..	..	..	..	3	15	3 40	166 66
	" " " " gen'l acc't, " 15, ".....	..	..	..	..	3	15	5 48	268 56
	" " " " " June 24, ".....	..	..	..	..	..	..	04	31 85
	" " " " Taxes, etc., " 24, ".....	..	..	..	..	..	..	2 06	1,759 56
	Taxes at Land Office and Int. to June 30, 1884.....	..	..	..	..	..	..	6 46	6 46
	Interest on above.....	..	..	..	..	..	..	..	368 60
	Balance to new account.....	..	..	..	..	..	..	..	1,083 00
	Totals.....	..	..	..	\$10,159 78	..	..	..	\$10,159 78

Table No. 126.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., Aug., 1883	\$1 05	\$0 08	\$0 05	-----	\$1 18	
	" " " " Sept., "	1 43	12	07	-----	1 62	
	" Local, refunded, A. G. O.-----	23	01	01	-----	25	
Dec. 31	Del. State, rec'd Co. Tr., Oct., "	4 02	36	16	-----	4 54	
	" " " " Nov., "	24	03	02	-----	29	
	" " " " Dec., "	3 22	34	14	-----	3 70	
	Cash p'd Co. Tr., Del. L., " 7, "	8,202 49	361 37	327 19	-----	8,891 05	
1884.							
M'ch 31	State Tax of 1883-----				-----	3,277 04	
	Del. State, rec'd Co. Tr., Jan., 1884	1 90	24	08	-----	2 22	
	" " " " Feb., "	9 56	26	42	-----	10 24	
	" " " " M'ch, "	109 60	2 36	4 47	-----	116 43	
	Cash paid Co. Tr., Del. L., " 15, "	1,813 16	145 59	72 49	-----	2,031 24	
	Del. Local, refunded, A. G. O.-----	6 75	27	27	-----	7 29	
June 30	Del. State, rec'd Co. Tr., April, 1884	46 13	2 39	1 93	-----	50 45	
	" " " " May, "	3 13	15	13	-----	3 41	
	" " " " June, "	7 15	44	29	-----	7 88	
	State, rec'd by Co. Tr., of Town Tr.		2 04		-----	2 04	
	Cash p'd Co. Tr., Del. L., June 24, '84	535 72	64 41	21 47	-----	622 60	
	Del. State, charg'd back, " 30, "	14			-----	14	
	Int. on Del. State Tax charged back,				-----	01	
1883.							
Sept. 30	By Bal. from old account, July 1, 1883				-----		\$323 22
	Cash of Co. Tr., Del. State, " 24, "	20 35	95	1 00	-----		22
	Del. Local, rec'd A. G. O., " "	1,284 33	38 97	51 32	-----		1,374 62
	" " " " Aug., "	5,741 53	256 62	229 53	-----		6,227 67
	" " " " Sept., "	658 64	47 98	24 13	-----		730 75
Dec. 31	" " " " Oct., "	1,760 26	141 35	70 40	-----		1,972 01
	" " " " Nov., "	21 63	1 36	85	-----		23 35
	" " " " Dec., "	31 27	2 88	1 24	-----		35 39
	Cash of Co. Tr., State, " 7, "	6 44			-----		6 44
	" " " " Del. State, " 7, "	8 55	20	12	-----		8 87
1884.							
M'ch 31	Del. Loc'l, rec'd A. G. O., Jan., 1884	103 10	10 34	4 12	-----		117 56
	" " " " Feb., "	329 34	39 75	13 17	-----		382 26
	" " " " M'ch, "	111 03	14 59	4 45	-----		130 07
	Cash of Co. Tr., State, " 4, "	2,027 28			-----		2,027 28
	Cash of Co. Tr., Del. St., " 15, "	7 48	73	32	-----		8 53
June 30	Del. State, rec'd A. G. O., April 4, "	1,025 66			-----		1,025 66
	Cash of Co. Tr., State, " 5, "	204 25			-----		204 25
	" " " " Del. St., " 5, "		2 04		-----		2 04
	Del. Loc'l, rec'd A. G. O., April, "	238 42	33 55	0 53	-----		281 90
	" " " " May, "	66 07	9 62	2 63	-----		78 32
	" " " " June, "	190 68	6 10	7 60	-----		204 38
	Cash of Co. Tr., State, " 24, "	121 06	2 86	4 97	-----		128 89
	Del. collected at Land Office-----	123 40	4 24		-----		127 64
	To Balance to new account-----				-----	610 10	
	Totals-----				-----	\$15,643 72	\$15,643 72
	To Balance from Old Tax Law Division of Account as above.				\$1,083 00		
	By " " " " " " " " " " " " " "				610 10		
	Net-----				\$472 90		

Table No. 127.—Monroe County in Account with the State of Michigan.

Quarter ending.	Old Tax Law Division of Account.	Mo. Days		Interest.	Amount Dr.		Mo. Days	Interest.	Amount Cr.	
		Mo.	Days				Mo.	Days		
33.	To Balance from old acc't July 1, 1883	12	--	\$3,836 74	\$54,810 59					
30	Taxes, etc., rec'd Co. Tr., " "	11	--	13 53	210 88					
	" " " " Aug., " "	10	--	31	5 32					
	" " " " Sept., " "	9	--	06	1 16					
31	" " " " Oct., " "	8	--	1 47	31 35					
	" " " " Nov., " "	7	--	06	1 52					
34.	" " " " Jan., 1884	5	--	1 04	35 81					
31	" " " " Feb., " "	4	--	84	35 82					
	" " " " March, " "	3	--	1 43	81 52					
30	" " " " April, " "	2	--	1 92	164 05					
	Cash paid Co. Tr., May 29, " "	1	1	1 31	216 89					
	Taxes, etc., ch'rg'd b'ck, June 30 " "	--	--		88 80					
	Interest on above.....			3,858 71						
33.	By Cash of County Treas., Taxes, etc., Aug. 25, 1883.....						10	5	\$13 25	\$223 36
30	Uncollected Taxes of 1881, Sept. 30, 1883.....						9	--	86 59	1,648 28
31	Net amount heretofore charged as loss on 5 year									
30	lists, and interest to June 30, 1883.....						12	--	3,252 98	446,471 20
	Cash of Co. Tr., general account, May 29, 1884.....						1	1	1 31	216 89
	Taxes at Land Office and Int. to June 30, 1884.....									16 07
	Interest on above.....									3,354 13
	Balance to new account.....									7,611 69
	Totals.....				\$59,542 63					\$59,542 62

Quarter ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales	Dr.		Cr.	
33.	To Balance from old acc't, July 1, '83						\$940 75		
30	Am't paid Inst. for D. & D., Aug. 16, " "						18 47		
	Del. State, rec'd Co. Tr., July, " "	86 26	\$0 37	\$0 25			6 88		
	" " " " Aug., " "	18	26	16			60		
	" " " " Sept., " "	6 23	49	25			6 97		
31	" " " " Oct., " "	9 65	86	38			10 69		
	" " " " Nov., " "	3 17	32	14			3 63		
	" " " " Dec., " "	2 17	25	11			2 53		
	Int. on balance of \$742.88 from Oct. 1, 1883, to June 30, 1884.....						39 00		
31	State Tax of 1883.....						29,129 32		
	Del. State, rec'd Co. Tr., Jan., '84	3 82	44	17			4 43		
	" " " " Feb., " "	2 14	28	10			2 52		
	" " " " March, " "	56 80	1 89	2 30			60 99		
	Int. on increase of balance of \$56.05 from Jan. 1, 1884, to June 30, 1884.....						1 96		
30	Cash p'd Co. Tr., Del. L., May 29, '84	208 73	14 26	8 35			231 34		
	Del. State rec'd Co. Tr., Apr., " "	51 22	2 43	2 07			55 72		
	" " " " May, " "	29 64	2 16	1 21			33 01		
	" " " " June, " "	3 52	26	15			3 93		
	" " charged back, " 30, " "	2 77					2 77		
	Int. on del. State Tax charged back						19		
30	Del. Loc'l, rec'd A. G. O., July, 1883	51 44	1 54	2 06				\$55 04	
	" " " " Aug., " "	83 56	4 85	3 35				91 76	
	Cash of Co. Tr., Del. St., " 25, " "	78 32	2 54	3 13				83 99	
31	Del. Loc'l, rec'd A. G. O., Jan., 1884	14 92	1 64	59				17 15	
	" " " " Feb., " "	44 06	5 28	1 76				51 10	
	" " " " M'ch, " "	4 00	52	16				4 68	
	Cash of Co. Tr., State, M'ch 17, " "	15,000 00						15,000 00	
	Del. State, rec'd A. G. O., " 22, " "	438 31						438 81	
30	Cash of Co. Tr., State, Apr. 9, " "	13,000 00						13,000 00	
	" " " " May 29, " "	1,547 34						1,547 34	
	" " " " gen. acc't, " 29, " "							59 43	
	Del. State, " 29, " "	103 08	4 79	3 61				111 48	
	Del. Loc'l, rec'd A. G. O., Apr., " "	5 28	74	21				6 23	
	" " " " June, " "	50 52	1 01	2 02				53 55	
	Del. collected at Land Office.....	4 74						4 74	
	Int. on net reduction of balance of \$793.93 from March 31, 1884, to June 30, 1884.....							13 98	
	Balance to new account.....							17 12	
	Totals.....						\$30,555 90		\$30,555 90
	To Balance from Old Tax Law Division of Account, as above						\$7,611 69		
	" " " " New " " " " " " " " " "						17 12		
	Aggregate.....						\$7,628 81		

Net loss, \$23,911.40; Int. on net loss to June 30, 1884, \$22,559.60; Total, \$46,471.20.

Table No. 128.—Montcalm County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amo C
1883. Sept. 30	To Balance from old acc't, July 1, '83	12	--	\$550 07	\$7,858 21				
	Taxes, etc., rec'd Co. Tr., " Aug., "	11	--	8 14	126 87				
	" " " " " Sept., "	10	--	10 65	182 51				
	" " " " " Oct., "	9	--	4 64	88 29				
Dec. 31	" " " " " Nov., "	8	--	3 10	66 41				
	" " " " " Dec., "	7	--	97	23 69				
	" " " " " Dec., "	6	--	1 70	48 45				
	Cash paid Co. Tr., Dec. 12, "	6	18	5 75	149 36				
1884. M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., '84	5	--	1 17	40 27				
	" " " " " Feb., "	4	--	11 35	486 40				
	" " " " " M'ch 26, "	3	--	5 45	311 33				
	Cash paid Co. Tr., M'ch 26, "	3	4	05	2 92				
June 30	Taxes, etc., rec'd Co. Tr., April, "	2	--	7 82	670 13				
	" " " " " May, "	1	--	8 14	1,395 14				
	Taxes, etc., charged back, June 30, "	--	--	--	193 42				
	Interest on above.....	--	--	--	619 00				
1883. Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$331 50	\$6,
Dec. 31	Cash of Co. Tr., Taxes, etc., Dec. 12, 1883.....					6	18	14 44	
1884. M'ch 31	" " " " " M'ch 26, 1884.....					3	4	51	
June 30	" " " " " June 30, 1884.....								
	" " general account, June 30, 1884.....								
	Taxes at Land Office and int. to June 30, 1884.....								
	Interest on above.....								
	Balance to new account.....								4,
	Totals.....				\$12,262 40				\$12,

Table No. 128.—Montezim County.—Continued.

arter ding	New Tax Law Division of Account.	Tax.	In- terest.	Col. Fee.	Expense of Sale.	Dr.	Cr.
33. t. 30	To Balance from old Acc't, July 1, '83					\$141 19	
	Am't pd. Inst'n for the D & D., Aug. 16, '83					80 65	
	Del. State rec'd Co. Tr., July	\$13 40	\$0 80	\$0 48		14 68	
	" " " " Aug., "	23 94	1 71	92		26 57	
	" " " " Sept., "	35 08	2 91	1 42		39 41	
31	" " " " Oct., "	20 29	1 76	79		22 84	
	" " " " Nov., "	17 53	1 77	70		20 00	
	" " " " Dec., "	15 99	2 35	84		19 18	
	Cash paid Co. Tr., Del. Loc'l, Dec. 12, "	557 60	23 91	22 26		603 77	
34. h 31	State Tax of 1883					17,205 54	
	Am't paid School for Blind, Feb. 15, '84					18 54	
	Del. State, rec'd Co. Tr., Jan., '84	16 47	1 94	62		19 03	
	" " " " Feb., "	6 00	82	25		7 07	
	" " " " M'ch., "	20 99	2 91	86		24 76	
e 30	Cash Paid Co. Tr., Del. Local, " 26, "	77 20	6 80	3 08		87 08	
	Del. State, rec'd Co. Tr., Feb., "	9 15	06	37		9 58	
	" " " " M'ch., "	79 13	1 44	3 68		83 65	
	" " " " April, "	88 31	4 59	3 52		96 42	
	" " " " May, "	43 27	2 87	1 67		47 81	
	" " " " June, "	20 81	1 02	79		22 62	
	Del. State charged back, " 30, "	10				10	
	Int. on Del. State Tax charged back					01	
	Int. on net bal. of \$5,058 20 from M'ch						
	31, 1884, to June 30, 1884					106 02	
33. t. 30	By Del. Local, rec'd A. G. O., July, '83	181 64	6 71	7 24			\$195 59
	" " " " Aug., "	228 88	9 65	9 15			247 68
	" " " " Sept., "	31 11	2 45	1 26			34 90
31	" " " " Oct., "	31 53	2 62	1 25			35 30
	" " " " Nov., "	28 38	2 55	1 13			32 06
	" " " " Dec., "	17 29	1 73	70			19 72
	Cash of Co. Tr. general acc't Dec. 12, "						30 65
	" " State, " 12, "	3 11					3 11
	" " Del. State, " 12, "	319 02	13 09	11 23			343 34
34. a 31	Del. Local, rec'd A. G. O., Jan., 1884	23 41	3 06	1 13			32 60
	" " " " Feb., "	4 28	44	18			4 90
	" " " " M'ch., "	13 94	1 81	55			16 30
	Cash of Co. Tr., Del. State, " 26, "	53 81	5 88	2 33			62 02
	Del. State, rec'd A. G. O., M'ch 27, "	1,252 94					1,252 94
e 30	Cash of Co. Tr., State, Apr. 22, '84	10,000 00					10,000 00
	Del. Local rec'd A. G. O., April, "	76 03	9 40	2 67			88 10
	" " " " May, "	13 23	1 52	40			15 30
	" " " " June, "	128 41	5 49	5 13			139 03
	Del. collected at land office, "	4 65	58				5 23
	Balance to new account						6,176 85
	Totals					\$18,735 52	\$18,735 52
	To Balance from Old Tax Law Division of Account as above				\$4,648 08		
	" " " " New " " " " " "				6,176 85		
	Aggregate				\$10,824 93		

Table No. 129.—Montmorency County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883. Dec. 31	To Cash paid Co. Tr., Nov. 30, 1883 Taxes, etc., rec'd Co. Tr., Oct., 1883 " " " " Nov., " " " " " " Dec., " "	7 8 7 6	-- -- -- --	\$461 15 1 10 1 02 2 38	\$11,293 42 23 63 25 08 68 11				
1884. M'ch 31 June 30	" " " " M'ch., 1884 " " " " April, " " " " " " May, " " " " charged back, June 30, " Interest on above	3 2 1 --	-- -- -- --	1 12 1 11 4 86 -- --	64 04 95 52 832 58 199 92 472 74				
1883. Sept. 30	By Balance from old account July 1, 1883					12	--	\$0 51	
Dec. 31	Uncollected Taxes of 1881, Sept. 30, " Cash of Co. Tr., Taxes, etc., Nov. 30, "					9 7	-- --	538 19 20 26	10,2 4
1884. June 30	" " " " June 30, 1884 " " gon'l acc't, " 30, " Taxes, etc., at Land Office and Int. to June 30, 1884 Interest on above Balance to new account.							1 5 1,4	
	Totals				\$13,075 04				\$13,075
Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883. Sept. 30	Del. State, rec'd Co. Tr., July, 1883 " " " " Sept., " " " Local ref'd A. G. O. " "	\$24 30 1 07 12 52	\$1 52 10 05 50 50	\$1 01 05 50		\$26 83 1 22 13 52	\$1,08 4,92 5,96		
Dec. 31	" State rec'd Co. T., Nov., 1883 Cash paid Co. Tr., Del. L., " 30, "	26 03 11,254 46	03 01 499 89	01 449 64		30 12,203 99	17		
1884. M'ch 31 June 30	State Tax of 1883. Del. State, rec'd Co. Tr., M'ch., 1884 " " " " April, " " " " " " May, " " " " " " June " " " " charged back " 30, " " Local refunded, A. G. O. " " Int. on Del. State Tax, charged back	 1 92 30 30 7 81 12 12 10 57 2 53	 06 174 34 92 4 08	 07 1 60 32 49 -- 10		2,275 73 2 05 42 64 8 47 13 53 10 57 2 71 74	8 9 4 1,48 78 19 12 1		
1883. Sept. 30	By Balance from old acc't, July 1, 1883 Del. Local, rec'd A. G. O., July " " " " " " Aug., " " " " " " Sept., " " " " " " Oct., " " " " " " Nov., " "	 4,564 95 5,445 27 163 46 98 08 158 94	 148 45 304 25 9 69 7 10 13 62	 183 73 217 38 6 53 3 52 6 26					
Dec. 31	Cash of Co. Tr., State, " 30, " " " Del. St., " 30, "	3 04 76 77							
1884. M'ch 31 June 30	Del. Local, rec'd A. G. O., Jan., 1884 " " " " Feb., " " Del. State, rec'd " April 5, " " Cash of Co. Tr., State, " 9, " Del. Local, rec'd State, " " " " " " " June, " " Cash of Co. Tr., Del. St., " 30, " Del., collected at Land Office To Balance to new account.	 79 86 41 65 1,444 97 784 09 163 33 118 05 2 18 17 73	 7 95 5 09 -- -- 22 87 3 66 09 08 1 45	 3 19 1 66 -- -- 6 53 4 71 08 --					
	Totals					\$15,271 32	\$15,271		
	To Balance from Old Tax Law Division of Account as above.					\$1,474 39			
	By " " New " " " " " " " "					669 02			
	Net					\$805 37			

Table No. 130.—Muskegon County in Account with the State of Michigan.

Quarter ending.	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount Dr.	Mo.	Days	Interest.	Amount Cr.
1883. pt. 30	To Balance from old account July 1, 1883	12	--	\$630 42	\$9,005 89				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	6 70	104 37				
	" " " " Aug., "	10	--	3 65	62 62				
c. 31	" " " " Sept., "	9	--	9 23	175 86				
	" " " " Oct., "	8	--	3 85	82 54				
	" " " " Nov., "	7	--	3 08	50 80				
	" " " " Dec., "	6	--	2 09	59 65				
	" " erroneously charged back to Ottawa County, June 30, 1883...	19	--	49	6 84				
	Cash paid Co. Tr., " 22, "	6	8	134 11	3,668 61				
1884. h 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	--	6 18	213 04				
	" " " " Feb., "	4	--	5 87	261 48				
ne 30	" " " " M'ch, "	3	--	3 65	203 40				
	" " " " April, "	2	--	7 15	613 12				
	" " " " May, "	1	--	8 65	1,483 24				
	" " charg'd back, June 30, "	--	--	--	612 65				
	Interest on above.....	--	--	--	824 02				
1883. pt. 30	By Amount under Sec. 10, Act 197, 1883.....	--	--	--	--	--	--	--	\$2,905 60
	Uncollected Taxes of 1881, Sept. 30, 1883.....	--	--	--	--	9	--	\$354 60	6,754 26
c. 31	Cash of Co. Tr., Taxes, etc., Dec. 23, "	--	--	--	--	6	8	137 19	3,752 89
1884. h 31	" " " " M'ch 28, 1884.....	--	--	--	--	3	2	3 45	193 09
	" " " " gen'l acc't, " 28, "	--	--	--	--	3	2	22	12 37
ne 30	" " " " June 24, "	--	--	--	--	--	6	01	11 93
	" " " " Taxes, etc., " 24, "	--	--	--	--	--	6	78	666 42
	Amount twice charged; under Sec. 124, also under Sec's 108 and 109 Tax Law and Int. to June 30, 1884.....	--	--	--	--	--	--	--	6 92
	Interest on above.....	--	--	--	--	--	--	--	496 25
	Balance to new account.....	--	--	--	--	--	--	--	2,717 10
	Totals	--	--	--	\$17,416 83	--	--	--	\$17,416 83

Table No. 130.—Muskegon County.—Continued.

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
1883.							
Sept. 30	To Balance from old acc't, July 1, 1883					\$67 43	
	Am't paid Inst'n for D. & D., Aug. 16, "					33 46	
	Del. State, rec'd Co. Tr., July, "	\$23 97	\$1 41	\$0 83		25 31	
	" " " " Aug., "	7 37	54	28		8 19	
	" " " " Sept., "	27 83	2 39	1 21		31 43	
Dec. 31	" " " " Oct., "	10 27	90	44		11 61	
	" " " " Nov., "	5 07	53	31		5 81	
	" " " " Dec., "	15 28	1 65	60		17 53	
	Cash p'd Co. Tr., Del. Loc'l, " 22, "	183 84	9 92	7 32		200 08	
1884.							
M'ch 31	State Tax of 1883					11,833 79	
	Am't p'd Seb'l for Blind, Feb. 15, 1884					41 63	
	Del. State, rec'd Co. Tr., Jan., "	8 13	1 00	34		9 47	
	" " " " Feb., "	23 34	2 02	98		26 34	
	" " " " M'ch, "	37 48	1 50	1 56		40 54	
	Cash p'd Co. Tr., Del. Loc'l, " 28, "	43 41	3 68	1 70		47 79	
June 30	Del. State, rec'd Co. Tr., April, "	35 06	1 81	1 48		38 35	
	" " " " May, "	23 79	1 68	1 15		31 60	
	" " " " June, "	23 29	1 50	92		25 71	
	Cash paid Co. Tr., Del. L., " 24, "	89 55	8 56	2 82		100 93	
	Del. State, ch'rg'd back, " 30, "	2 54				2 54	
	Int. on Del. St. charged back, "					18	
1883.							
Sept. 30	By Cash of Co. Tr., Del. St., July 6, 1883	77 70	3 15	3 12			\$83 97
	Del. Loc'l, rec'd A.G.O., July, "	33 71	1 64	1 32			36
	" " " " Aug., "	91 75	5 48	3 69			100
	" " " " Sept., "	16 69	1 37	68			18
Dec. 31	" " " " Oct., "	26 94	2 29	1 08			30
	" " " " Nov., "	8 78	79	35			9
	" " " " Dec., "	6 69	60	27			7
	Cash of Co. Tr., gen. ac't, Dec. 22, "						33
	" " " " Del. St., " 22, "	75 41	4 43	2 50			83
1884.							
M'ch 31	Del. Local, rec'd A.G.O. Jan., 1884	6 75	74	27			7
	" " " " Feb., "	48 45	5 82	1 95			56
	" " " " M'ch, "	34 35	2 00	60			36
	Cash of Co. Tr., Del. St., " 28, "	30 63	3 08	1 25			34
June 30	Del. State, rec'd A.G.O., April 5, "	580 79					580
	Cash of Co. Tr., State, May 2, "	11,251 21					11,251
	Del. Loc'l, rec'd A.G.O., April, "	18 69					18
	" " " " May, "	23 35	49	13			23
	" " " " June, "	158 73	72	1 50			160
	Cash of Co. Tr., gen. ac't, " 24, "						41
	" " " " Del. St., " 24, "	68 95	4 52	2 88			76
	To Balance to new account					103 45	
	Totals.....					\$12,603 57	\$12,603 57
	To Balance from Old Tax Law Division of Account, as above				\$2,717 10		
	By " " New " " " " "				103 45		
	Net.....				\$2,613 65		

Quarter ending	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
33.	To Balance from old acc't, July 1, 1883	12	--	\$91 52	\$1,307 41				
30	Taxes, etc., rec'd Co.Tr., Aug., "	10	--	1 23	21 00				
	" " " Sept., "	9	--	2 24	42 71				
31	Cash paid County Treas. Nov. 20, "	7	10	305 82	7,148 93				
	Taxes, etc., rec'd Co.Tr., Oct., "	8	--	4 98	106 71				
	" " " Nov., "	7	--	65	15 93				
	" " " Dec., "	6	--	3 64	103 97				
34.	" " " " Jan., 1884	5	--	1 77	60 67				
31	" " " " Feb., "	4	--	11 63	498 51				
	" " " " M'ch., "	3	--	5 45	311 36				
30	" " " " April, "	2	--	11 18	957 94				
	" " " " May, "	1	--	8 54	1,463 35				
	" " charg'd b'ck June 30, "		--		160 63				
	Interest on above.....		--		448 65				
33.	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$368 38	\$7,016 69
30	Cash of County Treas., Taxes, etc., Nov. 20, 1883.....					7	10	52 61	1,229 97
34.	" " " " M'ch 24, 1884.....					3	6	4 23	226 61
31	" " " " general acc't, " 24, ".....					3	6	4 90	262 48
30	" " " " " June 26, ".....					--	4	01	9 72
	" " " " Taxes, etc., " 26, ".....					--	4	68	870 54
	Taxes, etc., at Land Office and Int. to June 30, 1884.....								114 74
	Interest on above.....								430 81
	Balance to new account.....								2,486 21
	Totals.....				\$12,647 77				\$12,647 77

Dr.	Cr.	Debit	Credit	Balance	Dr.	Cr.
		To Balance from old acc't, July 1, 1883			\$106 02	
		Am't p'd Inst. for D. & D., Aug. 16, "			96 69	
		Del. State, rec'd Co. Tr., July, "	\$63 64	\$3 83	70 07	
		" " " " Aug., "	10 14	74 45	11 33	
		" " " " Sept., "	22 98	1 80	25 89	
		Cash p'd Co. Tr., Del. St., Nov. 20, "	9 82		9 82	
		" " " " Del. L'cl, " 20, "	1,609 25	71 49	1,745 08	
		Del. St., rec'd Co. Tr., Oct., "	8 49	79 41	9 69	
		" " " " Nov., "	2 30	30 13	2 73	
		" " " " Dec., "	3 82	44 16	4 42	
		" Local, refunded A. G. O.	8 04	64 32	9 00	
		State Tax of 1883			7,282 34	
		Del. St., rec'd Co. Tr., Jan., 1884	3 46	41 15	4 02	
		" " " " Feb., "	16 46	64 66	17 76	
		" " " " M'ch., "	329 00	7 88	350 60	
		Cash p'd Co. Tr., Del. L'cl, " 24, "	36 70	3 37	41 54	
		Del. Local, refunded A. G. O.	8 71	1 03	10 09	
		" State, rec'd Co. Tr., April, "	91 86	4 38	99 92	
		" " " " May, "	62 83	3 30	68 63	
		" " " " June, "	70 19	3 70	76 69	
		Cash p'd Co. Tr., Del. L'cl, " 26, "	85 12	10 39	98 93	
		Del. State ch'g'd back, " 30, "	1 20		1 20	
		Int. on Del. State Tax charged back			08	
		By Del. Loc'l, rec'd A. G. O., July, 1883	853 01	32 18	34 10	\$919 29
		" " " " Aug., "	647 01	33 71	25 84	706 56
		" " " " Sept., "	43 46	3 36	1 74	48 56
		Cash of Co. Tr., gen. acc't, Nov. 20, "				96 69
		" " " " Del. St., " 20, "	270 72	12 71	10 37	293 80
		Del. L'cl, rec'd A. G. O., Oct., "	32 48	2 66	1 30	26 44
		" " " " Dec., "	12 26	1 35	49	14 10
		" " " " Jan., 1884	45 29	5 21	1 82	52 32
		" " " " Feb., "	32 17	4 06	1 29	37 52
		" " " " M'ch., "	16 37	2 15	66	19 18
		Cash of Co. Tr., Del. St., " 24, "	14 61	1 53	70	16 84
		Del. St., rec'd A. G. O., Apr. 22, "	1,309 45			1,309 45
		Del. Loc'l, rec'd " April, "	491 49	68 73	19 65	579 87
		" " " " June, "	133 62	2 73	5 33	141 68
		Cash of Co. Tr., State, " 26, "	5,973 16			5,973 16
		" " " " Del. St., " 25, "	348 92	8 93	13 93	371 78
		To Balance to new account			475 30	
		Totals			\$10,617 24	\$10,617 24
		To Balance from Old Tax Law Division of Account as above			\$2,486 21	
		By " " New " " " " " "			475 30	
		Net			\$2,010 91	

Table No. 122.—Oakland County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount Dr.	Mo.	Days.	Interest.	Am
1883.									
Sept. 30	To Balance from old account, July 1, 1883	12	--	\$127 79	\$1,825 50				
	Taxes, etc., rec'd Co. Tr., " "	11	--	14	2 17				
	" " " " Aug., " "	10	--	2 15	36 94				
Dec. 31	Cash paid " " Nov. 28, " "	7	3	4 26	103 41				
	" " " " 28, " "	7	2	15 39	373 32				
	Taxes, etc., rec'd Co. Tr., Nov., " "	7	--	1 82	44 66				
	" " " " Dec., " "	6	--	3 01	86 09				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	2 36	81 02				
	" " " " Feb., " "	4	--	24	10 19				
	" " " " M'ch, " "	3	--	54	30 79				
Jan. 30	" " " " April, " "	2	--	50	42 94				
	" " " " May, " "	1	--	66	113 50				
	Taxes, etc., charged back, June 30, " "	--	--		3 37				
	Interest on above.....	--	--		156 86				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., Sept. 6, 1883					9	24	\$8 18	\$1
	Uncollected Taxes of 1881, Sept. 30, " "					9	--	115 73	2,2
1884.									
M'ch 31	Cash of Co. Tr., gen'l acct, M'ch 23, 1884					3	4	45	1
	" " " Taxes, etc., " 23, " "					3	4	2 39	15
June 30	" " " gen'l acct " 24, " "					--	6	14	12
	Interest on above.....					--	6		12
	Balance to new account.....								
	Totals.....				\$2,911 76				\$2,9
Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.		
1883.									
Sept. 30	To Balance from old account, July 1, '83					\$124 69			
	Del. State, rec'd Co. Tr., July, " "	\$3 48	\$0 33	\$0 20		6 01			
	" " " " Aug., " "	8 87	60	34		9 81			
	" " " " Sept., " "	3 41	53	28		4 22			
Dec. 31	Cash paid Co. Tr., State, Nov. 28, " "	3 65				3 65			
	Del. State, rec'd Co. Tr., Oct., " "	3 17	29	15		3 61			
	" " " " Nov., " "	3 24	30	12		3 66			
	" " " " Dec., " "	12 69	1 41	49		14 69			
1884.									
M'ch 31	State Tax of 1883.....					47,790 20			
	Am't'pd. School for the Blind, Feb. 15, '84					61 20			
	Del. State, rec'd Co. Tr., Jan., " "	1 24	17	03		1 44			
	" " " " Feb., " "	22 74	24	91		23 89			
	" " " " M'ch, " "	33 59	1 04	1 31		35 84			
	Cash p'd Co. Tr., Del. Loc'l " 26, " "	8 56	86	34		9 76			
June 30	Del. State rec'd Co. Tr., April, " "	40 57	1 59	1 64		43 79			
	" " " " May, " "	28 91	1 31	1 13		31 35			
	" " " " June, " "	58 56	5 12	2 41		66 09			
	Cash paid Co. Tr., State, " 24, " "	1,960 02				1,960 02			
1883.									
Sept. 30	By Cash of Co. Tr., Del. State, Sept. 6, 1883	26 06	2 91	3 58			\$104		
Dec. 31	" " " " Nov. 28, " "	41 55	1 46	82			43		
	Del. Local, rec'd A. G. O., " 28, " "	8 56	86	34			9		
1884.									
M'ch 31	Cash of Co. Tr., State, Feb. 12, '84	30,000 00					30,000		
	" " " " M'ch 3, " "	15,000 00					15,000		
	Del. State, rec'd A. G. O., " 24, " "	335 70					335		
	Cash of Co. Tr., Del. State, " 26, " "	19 10	2 00	76			21		
June 30	" " " State, Apr. 17, " "	4,404 63					4,404		
	" " " gen'l acct, June 24, " "						51		
	" " " Del. State, " 24, " "	57 57	1 45	2 25			61		
	Balance to new account.....						141		
	Totals.....					\$50,174 02	\$50,174		
	To Balance from Old Tax Law Division of Account as above.					\$159 83			
	" " " " New " " " " " " " "					141 23			
	Aggregate.....					\$301 06			

Table No. 133.—Oceana County in Account with the State of Michigan.

ter ng.	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
3.									
30	To Bal. from old account, July 1, 1883	12	--	\$61 76	\$882 33				
	Taxes, etc., rec'd Co. Tr., May, "	13	--	3 60	47 24				
	" " " " July, "	11	--	44	6 89				
	" " " " Aug., "	10	--	1 23	21 10				
	" " " " Sept., "	9	--	4 42	84 15				
31	Cash paid County Treas., Nov. 27, "	7	3	218 05	5,284 90				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	4 31	92 44				
	" " " " Nov., "	7	--	3 39	82 98				
	" " " " Dec., "	6	--	53	15 05				
4.									
31	" " " " Jan., 1884	5	--	37	12 70				
	" " " " Feb., "	4	--	2 56	169 80				
	" " " " March, "	3	--	5 51	315 08				
30	" " " " April, "	2	--	3 75	321 09				
	" " " " May, "	1	--	2 85	459 60				
	" " charged back June 30, "	--	--	--	554 52				
	Interest on above.....	--	--	--	312 77				
1.									
30	By Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	\$292 22	\$5,375 62
31	Cash of County Treasurer, Taxes, etc., Nov. 27, 1883.....					7	3	29 83	720 23
31	" " " " " M'ch 24, 1884.....					3	6	3 56	190 45
	" " " " " general ac't, M'ch 24, 1884.....					3	6	3 67	196 45
30	" " " " " June 25, 1884.....					--	5	--	1 21
	" " " " " Taxes, etc., June 25, 1884.....					--	5	43	437 58
	Amount twice charged; under Sec. 124, also under								
	Secs. 108 and 109, Tax Law; and Int. to June 30, 1884.....								19 81
	Taxes, etc., at Land Office, and Int. to June 30, 1884.....								11 88
	Interest on above.....								319 71
	Balance to new account.....								1,539 69
	Totals.....				\$8,612 62				\$8,612 62

Table No. 123.—Ocean County.—Continued.

Quarter Ending.	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30.	To Del. State rec'd Co. Tr., July, 1883	\$5 39	\$0 31	\$0 21	-----	\$5 91	
	" " " " Aug., "	3 71	30	18	-----	4 39	
	" " " " Sept., "	5 11	39	20	-----	5 70	
Dec. 31.	Cash p'd Co. Tr., Del. L., Nov. 27, "	544 57	23 68	18 75	-----	586 00	
	Del. State, rec'd Co. Tr., Oct., "	7 12	69	31	-----	8 12	
	" " " " Nov., "	3 77	40	18	-----	4 35	
	" " " " Dec., "	2 35	28	10	-----	2 73	
	Loc'l, ref'd A. G. O.,	2 37	18	69	-----	2 64	
1884.							
M'ch 31.	State Tax of 1883	-----	-----	-----	-----	5,461 74	
	Am't p'd School for Blind, Feb. 15, '84	-----	-----	-----	-----	28 65	
	Del. State, rec'd Co. Tr., Jan., "	1 98	25	08	-----	2 31	
	" " " " Feb., "	19 17	72	70	-----	20 59	
	" " " " M'ch, "	73 95	3 25	3 06	-----	79 26	
	Cash p'd Co. Tr., Del. L., M'ch 24, "	96 62	7 92	3 85	-----	108 39	
June 30.	Del. State, rec'd Co. Tr., April "	48 50	2 83	2 05	-----	53 08	
	" " " " May, "	21 75	1 86	92	-----	24 22	
	" " " " June, "	23 55	1 28	96	-----	25 79	
	State, rec'd by Co. Tr. of Town Tr.,	-----	6 20	-----	-----	6 20	
	Cash p'd Co. Tr., State, June 25, "	591 43	-----	-----	-----	591 43	
	Del. L., June 25, "	28 41	3 00	1 13	-----	33 54	
	Del. St., charg'd back, June 30, "	1 99	-----	-----	-----	1 99	
	Int. on Del. St. Tax charg'd back	-----	-----	-----	-----	14	
Sept. 30.	By Balance from old acc't, July 1, '83	-----	-----	-----	-----	-----	\$390
	Cash of Co. Tr., Del. St., July 18, "	62 16	3 55	2 57	-----	-----	67
	Del. Loc'l, rec'd A. G. O., July, "	51 14	3 81	2 04	-----	-----	55
	" " " " Aug., "	82 68	4 30	3 29	-----	-----	90
	" " " " Sept., "	61 81	4 31	2 46	-----	-----	68
Dec. 31.	" " " " Oct., "	91 43	7 42	3 64	-----	-----	103
	" " " " Nov., "	7 56	68	30	-----	-----	8
	Cash of Co. Tr., State, Nov. 27, "	8 93	-----	-----	-----	-----	8
	Del. St., Nov 27, "	18 58	1 00	57	-----	-----	20
1884.							
M'ch 31.	Del. Loc'l, rec'd A. G. O., Feb., 1884	24 12	3 45	96	-----	-----	27 5
	" " " " M'ch, "	4 29	55	17	-----	-----	5 0
	Cash of Co. Tr., Del. St., M'ch 24, "	13 24	1 37	69	-----	-----	15 2
June 30.	Del. State, ret'd A. G. O., April 1, "	531 60	-----	-----	-----	-----	531 6
	Cash of Co. Tr., State, April, 28, "	5,526 48	6 20	-----	-----	-----	5,532 6
	" " " " gen'l ac't, June 25, "	-----	-----	-----	-----	-----	25 6
	" " " " Del. State, June 25, "	95 10	3 22	3 84	-----	-----	102 1
	Del. Loc'l, rec'd A. G. O., June, "	293 20	9 36	11 72	-----	-----	314 2
	To Balance to new account	-----	-----	-----	-----	213 97	
	Totals.....	-----	-----	-----	-----	\$7,269 94	\$7,269
	To Balance from Old Tax Law Division of Account as above	-----	-----	-----	-----	\$1,539 69	
	By " " " " " " " " " " " " " " " "	-----	-----	-----	-----	213 97	
	Net.....	-----	-----	-----	-----	\$1,125 73	

Table No. 134.—*Ogemaw County in Account with the State of Michigan.*

Quarter ending	Old Tax Law Division of Account.	Mos. Days	Interest.	Amount, Dr.	Mos. Days	Interest	Amount, Cr.
1883. Sept. 30	To Taxes, etc., rec'd Co. Tr., Aug., 1883	10 --	\$0 67	\$11 45			
	" " " " Sept., "	9 --	77	14 66			
Dec. 31	Cash paid Co. Tr., Nov. 30, "	7 --	287 68	7,045 14			
	Taxes, etc., rec'd Co. Tr., Oct., "	8 --	6 33	135 54			
	" " " " Nov., "	7 --	6 04	147 97			
	" " " " Dec., "	6 --	3 95	112 91			
1884. Feb. 31	" " " " Jan., 1884	5 --	4 31	147 66			
	" " " " Feb., "	4 --	3 44	147 39			
	" " " " M'ch, "	3 --	1 15	65 47			
June 30	" " " " April, "	2 --	7 92	678 87			
	" " " " May, "	1 --	8 54	1,463 32			
	Cash paid County Treas., June 28, "	-- 2	-----	3 34			
	" " charg'd back, " 30, "	--	-----	271 11			
	Interest on above.....	--	-----	330 80			
1883. Sept. 30	By Balance from old account, July 1, 1883.....				12 --	\$13 14	\$187 75
	Uncollected Taxes of 1881, Sept. 30, "				9 --	341 32	6,501 38
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 30, "				7 --	1 19	29 10
1884. Feb. 31	" " " " " M'ch 31, 1884.....				3 --	6 94	396 42
	" " " gen'l acc't, " 31, "				3 --	5 30	302 81
June 30	" " " Taxes, etc., June 28, "				-- 2	14	360 52
	Interest on above.....						368 03
	Balance to new account.....						2,429 62
	Totals.....			\$10,575 63			\$10,575 63

Table No. 134.—Ogemaw County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of sale.	Dr.	Cr.
1883							
Sept 30	To Del. State, rec'd Co. Tr., Aug., 1883	\$0 28	\$0 03	\$0 01		\$0 32	
	" " " " Sept., "	1 68	13	06		1 87	
	Amt. paid East. Any. for In., " 27, "	-----	2 44	06	(9)	293 73	
	Del. Local refunded A. G. O.	5 66				2 59	
Dec. 31	Cash paid Co. Tr.—State Nov. 30, 1883	2,843 62	95 00	111 25		3,049 85	
	" " " " Del. L., " 30, "	7 45	67	29		8 41	
	Del. State, rec'd Co. Tr., Oct., "	1 69	19	09		1 88	
	" " " " Nov., "	82	09	04		95	
	" " " " Dec., "						
1884.							
M'ch 31	State Tax of 1883	-----				2,730 88	
	Del. State, rec'd Co. Tr., Jan. 1, 1884	3 24	36	14		3 74	
	" " " " Feb., "	8 76	29	35		9 40	
	" " " " M'ch, "	27 30	79	1 11		29 20	
	Cash p'd Co. Tr., Del. L., " 31, "	294 87	27 84	11 77		334 48	
June 30	Del. State rec'd Co. Tr., April, "	40 79	1 25	1 65		43 69	
	" " " " May, "	26 14	2 94	1 12		30 20	
	" " " " June, "	1 02	07	05		1 14	
	Cash p'd Co. Tr., Del. L., June 28, "	64 87	8 09	2 57		75 53	
	Del. state charg'd back, " 30, "	1 98				1 98	
	Int. on Del. State Tax, charged back	-----				14	
1883.							
Sept. 30	By Balance from old acc't, July 1, 1883	-----	-----	-----			\$856
	Cash of Co. Tr., Del. st., " 6, "	20 64	59	89			22
	Del. Local, rec'd A. G. O., " "	1,690 39	54 74	67 08			1,812
	" " " " Aug., "	296 65	15 82	11 44			321
	" " " " Sept., "	29 92	1 92	1 19			33
Dec. 31	Cash of Co. Tr., gen. acc't., Nov. 30, "	-----	-----	-----			293
	" " " " Del. State, " 30, "	13 68	26	05			15
	Del. Loc'l, rec'd A. G. O., Oct., "	31 11	2 61	1 24			34
	" " " " Nov., "	228 87	21 88	9 15			259
	" " " " Dec., "	34 89	3 35	1 38			39
1884.							
M'ch 31	" " " " Jan., 1884	20 16	2 42	81			23 3
	" " " " Feb., "	13 51	1 60	52			15 6
	" " " " M'ch, "	31 20	4 07	1 24			36 5
	" " " " State, ret'd " 31, "	957 10					957 1
	Cash of Co. Tr., State, " 31, "	1,713 70					1,713 7
	" " " " Del. State, " 31, "	9 87	95	42			11 2
June 30	Del. Local, rec'd A. G. O., April, "	1,206 30	168 74	48 21			1,422 2
	" " " " June, "	329 87	8 41	13 13			351 4
	Cash of Co. Tr., State, " 28, "	60 08					60 0
	" " " " Del. State, " 28, "	39 30	1 44	1 60			42 3
	To Balance to new account.....	-----	-----	-----		1,696 51	
	Totals.....	-----	-----	-----		\$8,322 15	\$8,322 15
To Balance from Old Tax Law Division of Account as above.					\$3,429 62		
By " " New " " " " " " " "					1,696 51		
Net.....					\$733 11		

Table No. 135.—Ontonagon County in Account with the State of Michigan.

Ordering	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
33.	To Balance from old acc't July 1, 1883	12	--	\$58 70	\$838 52				
30	Taxes, etc., rec'd Co. Tr., "	11	--	28	4 42				
	" " " Aug., "	10	--	51	8 74				
	" " " Sept., "	9	--	1 81	25 00				
31	Cash paid Co. Tr., Nov. 30, "	7	--	632 25	15,238 74				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	4 18	89 55				
	" " " Nov., "	7	--	2 70	66 12				
	" " " Dec., "	6	--	10 78	308 00				
34.	" " " Jan., '84	5	--	1 37	47 01				
31	" " " Feb., "	4	--	66	28 34				
	" " " M'ch, "	3	--	2 19	124 95				
30	" " " April, "	2	--	2 71	232 49				
	" " " May, "	1	--	07	12 08				
	Cash paid Co. Tr., June 23, "	--	7	02	16 42				
	" charged back, June 30, "				12,947 03				
	Interest on above				707 73				
33.	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$768 41	\$14,636 37
30	Cash of Co. Tr., Taxes, etc., Nov. 30, 1883					7	--	81 60	771 44
31	" " " M'ch 21, 1884					3	9	8 98	463 76
31	" " " gen'l acc't, " 21, "					3	9	11 71	608 41
30	" " " Taxes, etc., June 30, "					--	7	27	200 30
	Interest on above								820 82
	Balance to new account								14,194 06
	Totals				\$31,695 18				\$31,695 18

Table No. 185.—Ontonagon County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Am't p'd inst'n for D. & D., Aug. 18, '83	36 20	\$0 01	\$0 01	-----	\$37 28	
	Del. State, rec'd Co. Tr., July, "	3 53	27	16	-----	3 96	
	" " " " Aug., "	2 63	21	10	-----	2 93	
Dec. 31	Cash p'd Co. Tr. gen. acc't Nov. 30, "	1,737 29	74 38	69 00	-----	113 57	
	" " " " Del. L'cl., " 30, "	2 95	27	11	-----	1,570 71	
	Del. State, rec'd Co. Tr., Oct., "	9 33	94	41	-----	8 33	
	" " " " Nov., "	12 08	1 28	49	-----	10 08	
	" " " " Dec., "				-----	13 86	
1884.							
M'ch 31	State Tax of 1883.....	-----	-----	-----	-----	3,641 16	
	Del. State Rec'd Co. Tr., Jan., '84	48	05	02	-----	55	
	" " " " Feb., "	2 28	28	13	-----	2 64	
	" " " " M'ch, "	20 76	79	91	-----	23 46	
June 30	Cash p'd Co. Tr., Del. L'cl., " 21, "	151 04	12 10	6 04	-----	169 18	
	Del. State rec'd Co. Tr., April, "	12 16	64	58	-----	13 86	
	" " " " May, "	12 26	59	57	-----	13 43	
	" " " " June, "	8 33	36	35	-----	9 04	
	Cash p'd Co. Tr., Del. L'cl., " 23, "	33 70	4 21	1 34	-----	39 26	
	Del. State charged back, " 30, "	85 40	-----	-----	-----	85 40	
	Int. on Del. St. Tax charged back.....	-----	-----	-----	-----	5 99	
1883.							
Sept 30	By Balance from old acc't, July 1, '83	-----	-----	-----	-----	-----	\$1,000 00
	By Cash of Co. Tr. Del. St., " 16, "	19 48	70	79	-----	-----	8 33
	Del. Local rec'd A. G. O., " "	491 80	15 52	19 66	-----	-----	1,000 00
	" " " " Aug., "	994 98	48 15	39 23	-----	-----	-----
	" " " " Sept., "	66 60	5 12	2 62	-----	-----	-----
Dec. 31	½ Mining Tax collected in fiscal year 1883.....	-----	-----	-----	-----	-----	-----
	Cash of Co. Tr., Del. State, Nov. 30, "	13 15	-----	-----	-----	-----	-----
	" " " " Del. St., " 30, "	25 79	49	27	-----	-----	-----
	Del. Local rec'd A. G. O., Oct., "	114 69	9 21	4 59	-----	-----	-----
	" " " " Nov., "	39 75	2 49	1 31	-----	-----	-----
	" " " " Dec., "	5 60	40	14	-----	-----	-----
1884.							
M'ch 31	" " " " Feb., '84	17 95	2 16	71	-----	-----	-----
	" " " " M'ch, "	15 75	2 05	63	-----	-----	-----
June 30	Cash of Co. Tr., Del. St., " 21, "	24 36	1 49	1 01	-----	-----	-----
	Del. State, rec'd A. G. O., Apr. 18, "	1,231 70	-----	-----	-----	-----	1,231 70
	Del. Local, rec'd A. G. O., " "	92	13	04	-----	-----	-----
	" " " " June, "	1,024 97	23 01	40 55	-----	-----	1,000 00
	Cash of Co. Tr. State, " 23, "	3,641 16	-----	-----	-----	-----	3,641 16
	" " " " Del. St., " 23, "	23 47	1 12	1 06	-----	-----	-----
	To Balance to new account.....	-----	-----	-----	-----	2,183 49	-----
	Totals.....	-----	-----	-----	-----	\$5,253 29	\$5,253 29
	To Balance from Old Tax Law Division of Account as above	-----	-----	-----	-----	\$14,194 08	-----
	By " " New " " " "	-----	-----	-----	-----	2,183 49	-----
	Net.....	-----	-----	-----	-----	\$12,010 59	-----

Table No. 186.—Oscoda County in Account with the State of Michigan.

arter ding	Old Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount. Cr.
383.	To Balance from old acc't, July 1, 1883	12	--	\$51 43	\$734 73				
ct. 30	Taxes, etc., rec'd Co. Tr., July, "	11	--	1 42	23 23				
ct. 31	" " " " Aug., "	10	--	07	1 25				
	" " " " Sept., "	9	--	2 60	49 53				
h 31	Cash paid " " Nov. 26, "	7	4	268 49	6,458 86				
	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	3 67	78 62				
	" " " " Nov., "	7	--	67	16 41				
	" " " " Dec., "	6	--	7 14	204 13				
384.	" " " " Jan., 1884	5	--	10 20	349 56				
h 31	" " " " Feb., "	4	--	6 08	260 68				
	" " " " M'ch, "	3	--	3 45	196 39				
e 30	" " " " April, "	2	--	12 75	1,063 24				
	" " " " May, "	1	--	4 96	860 35				
	" " charg'd back, June 30, "	--	--	-----	114 00				
	Interest on above	--	--	-----	372 93				
383.	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$310 73	\$5,918 64
ct. 30	Cash of Co. Tr., Taxes, etc., Nov. 26, "					7	4	45 24	1,087 24
ct. 31	" " " " M'ch 24, 1884					3	6	5 58	229 16
384.	" " " " gen'l acc't, " 24, "					3	6	4 38	234 73
h 31	" " " " " June 25, "					--	5	01	9 77
e 30	" " " " Taxes, etc., " 25, "					--	5	78	806 63
	Interest on above								366 73
	Balance to new account								3,074 51
	Totals				\$10,797 40				\$10,797 40

Table No. 136.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
1883.							
Sept. 30	To Del. State, rec'd Co. Tr., July, 1883	\$3 30	\$0 20	\$1 13	-----	\$3 63	
" "	" " " Aug., "	5 67	42	23	-----	6 32	
" "	" " " Sept., "	8 86	88	43	-----	10 17	
Dec. 31	Cash p'd Co. Tr., Del. L., Nov. 26, "	2,855 63	131 33	114 18	-----	3,101 63	
" "	Del. State, rec'd Co. Tr., Oct., "	6 98	64	27	-----	7 89	
" "	" " " Nov., "	1 76	18	07	-----	2 01	
" "	" " " Dec., "	7 52	85	26	-----	8 63	
1884.							
M'ch 31	State Tax of 1883	-----	-----	-----	-----	4,551 46	
" "	Del. State, rec'd Co. Tr., Jan., 1884	11 04	1 32	43	-----	12 78	
" "	" " " Feb., "	11 99	43	44	-----	12 86	
" "	" " " M'ch, "	71 01	1 78	2 82	-----	75 61	
" "	Cash paid Co. Tr., Del. L., " 24, "	181 89	17 96	7 40	-----	210 25	
June 30	Del. State, rec'd Co. Tr., April, 1884	80 21	2 93	3 19	-----	86 33	
" "	" " " May, "	15 77	1 06	85	-----	17 68	
" "	" " " June, "	11 61	61	49	-----	12 71	
" "	Cash p'd Co. Tr., Del. L., June 25, "	402 75	48 68	16 05	-----	467 48	
" "	Del. State, charg'd back, " 30, "	17	-----	-----	-----	17	
" "	Int. on Del State Tax charged back,	-----	-----	-----	-----	01	
" "	Del. Local, refunded, A. G. O.	1 10	12	-----	-----	1 23	
1883.							
Sept. 30	By Bal. from old account, July 1, 1883	-----	-----	-----	-----		\$326
" "	Cash of Co. Tr., State, " 10, "	20 79	-----	-----	-----	20	20
" "	" " " Del. State, " 10, "	68 66	2 37	2 78	-----	73	73
" "	Del. Local, rec'd A. G. O., " 10, "	440 87	13 78	17 61	-----	472	472
" "	" " " Aug., "	1,613 59	78 93	64 51	-----	1,755	1,755
" "	" " " Sept., "	338 79	27 55	15 47	-----	429	429
Dec. 31	Cash of Co. Tr., State, Nov. 26, "	91	-----	-----	-----		
" "	" " " Del. St., " 26, "	20 79	1 49	78	-----	23	23
" "	Del. Loc'l, rec'd A. G. O., Oct., "	35 64	2 83	1 43	-----	39	39
" "	" " " Nov., "	39 99	8 64	3 61	-----	103	103
" "	" " " Dec., "	59 26	6 47	2 87	-----	68	68
1884.							
M'ch 31	" " " " Jan., 1884	44 16	4 97	1 72	-----		50
" "	" " " " Feb., "	338 63	40 92	13 54	-----		393
" "	" " " " M'ch, "	19 97	2 79	79	-----		23
" "	Cash of Co. Tr., Del. State, " 24, "	16 25	1 67	60	-----		18
June 30	Del. State, rec'd A. G. O., April 3, "	472 23	-----	-----	-----		672
" "	Del. Loc'l, rec'd A. G. O., April, "	437 79	61 40	17 51	-----		516
" "	" " " May, "	5 03	71	20	-----		5
" "	" " " June, "	1,094 79	25 21	43 79	-----		1,163
" "	Cash of Co. Tr., State, " 25, "	3,879 20	-----	-----	-----		3,879
" "	" " " Del. St., " 25, "	84 04	3 53	3 68	-----		101
" "	Del. collected at Land Office	67 80	2 75	-----	-----		70
" "	To Balance to new account	-----	-----	-----	-----	1,638 84	
	Totals	-----	-----	-----	-----	\$10,227 73	\$10,227
To Balance from Old Tax Law Division of Account as above.					\$2,074 51		
By " " New " " " " " " " "					1,638 84		
Net.....					\$435 67		

Table No. 137.—Oscoda County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mo.	Day.	Interest.	Amount Dr.	Mo.	Day.	Interest.	Amount Cr.
Taxes, etc., rec'd Co. Tr., Oct., 1883	8	--	\$4 75	\$101 73				
Cash paid County Treas., Dec. 5, "	6	25	174 61	4,380 43				
Taxes, etc., rec'd Co. Tr., April, 1884	2	--	1 70	145 45				
" " " " May, "	1	--	9 77	1,675 65				
Cash paid County Treas., June 17, "	--	18	01	5 41				
Taxes, etc., charg'd back " 30, "	--	--		54 35				
Interest on above				190 84				
Balance from old account, July 1, 1883					12	--	\$18 21	\$260 11
Uncollected taxes of 1881, Sept. 30, "					9	--	204 62	3,897 49
Cash of Co. Tr., gen'l acct, M'ch 21, 1884					3	9	3 45	179 36
" " " Taxes, etc, " 21, "					3	9	1 96	101 73
Interest on above								228 24
Balance to new account								1,886 93
Totals				\$6,553 86				\$6,553 86

New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
Cash paid Co. Tr., Del. L., Dec. 5, 1883	\$5,658 49	240 57	226 21		\$6,125 27	
Del. State, rec'd Co. Tr., Dec., "	4 39	48	18		5 05	
State Tax of 1883					1,820 59	
Del. State, rec'd Co. Tr., Feb., 1884	23 54	54	95		25 03	
" " " " M'ch, "	22 14	46	87		23 47	
Cash paid Co. Tr., Del. L., " 21, "	215 05	25 93	3 60		244 58	
Del. State, rec'd Co. Tr., April, "	19 23	61	76		20 60	
" " " " May, "	29 15	2 20	1 17		32 52	
" " " " June, "	78	05	04		87	
Cash paid Co. Tr., Del. L., " 17, "	59 03	6 56	2 36		67 95	
Del. State, charged back, " 30, "	8 81				8 81	
Int. on Del. State Tax ch'g'd back					62	
Balance from old acct, July 1, 1883						\$1,263 35
Cash of Co. Tr., Del. State, Aug. 3, "	58 62	2 46	2 32			63 60
Del. Local rec'd A. G. O., July, "	1,271 54	36 79	50 82			1,359 15
" " " " Aug., "	3,124 05	165 29	124 90			3,414 24
" " " " Sept., "	5 26	42	21			5 99
" " " " Oct., "	15 44	1 31	62			17 37
" " " " Nov., "	196 50	24 28	2 86			223 64
" " " " Dec., "	3 11	34	12			3 57
Cash of Co. Tr., State, " 5, "	8 98					8 98
" " " " Del. State, " 5, "	9 96					9 96
Del. Local, rec'd A. G. O., Jan., 1884	59 03	6 56	2 36			67 95
Cash of Co. Tr., Del. State, M'ch 21, "	4 29	48	18			5 05
" " " " State, " 24, "	542 00					542 00
Del. State rec'd A. G. O., " 24, "	1,277 85					1,277 85
" Local rec'd " April, "	1,037 71	148 09	42 30			1,248 10
" " " " May, "	11 62	1 76	46			13 74
" " " " June, "	2,198 66	55 33	87 91			2,341 80
Cash of Co. Tr., State, " 17, "	74					74
" " " " Del. State, " 17, "	45 68	1 00	1 82			48 50
Del. collected at Land Office	1 73	03				1 76
Balance to new account					3,542 08	
Totals					\$11,917 44	11,917 44
Balance from Old Tax Law Division of account as above					\$1,886 93	
" " " " " " " " " " " "					3,542 08	
Net					\$1,655 15	

Table No. 128.—*Oleago County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount Cr.
1883.									
Dec. 31	To Cash paid Co. Tr., Nov. 22, '83	7	8	\$103 43	\$2,440 10				
	Taxes, etc., rec'd Co. Tr., Nov., "	7	--	2 76	67 54				
	" " " " Dec., "	6	--	23	6 34				
1884.									
M'ch 31	" " " " Jan., '84	5	--	04	1 35				
	" " " " Feb., "	4	--	35	14 96				
	" " " " M'ch, "	3	--	1 59	90 63				
June 30	" " " " April, "	2	--	3 79	234 86				
	" " " " May, "	1	--	1 11	191 96				
	Taxes, etc., charged back, June 30, "				298 43				
	Interest on above.....	--			112 29				
1883.									
Sept. 30	By Balance from old account, July 1, 1883.....					13	--	\$17 41	\$24 32
	Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	103 83	1,977 97
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 22, 1883.....					7	8	3 92	
1884.									
M'ch 31	" " " " Feb. 28, 1884.....					4	2	1 75	7 10
	" " " " general account, Feb. 28, 1884.....					4	2	2 43	10 53
June 30	Taxes at Land Office and int. to June 30, 1884.....								9 19
	Interest on above.....								90 00
	Balance to new account.....								
	Totals.....				\$3,549 45				\$3,549 45
Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
1883.									
Sept. 30	To Am't pd. Inst'a for the D & D., Aug. 16, '83					\$29 37			
	Del. State rec'd Co. Tr., July, "	\$3 77	\$0 35	\$0 21		4 33			
	" " " " Aug., "	2 54	25	16		2 95			
	" " " " Sept., "	2 21	24	12		2 57			
Dec. 31	Del. Local ref'd A. G. O., "	45 91	92	1 84		48 67			
	Cash paid Co. Tr., Del. Loc'l, Nov. 22, "	3,097 68	141 34	123 79		3,362 81			
	Del. State, rec'd Co. Tr., Oct., "	3 57	31	16		3 04			
	" " " " Nov., "	6 21	63	28		7 12			
	" " " " Dec., "	1 94	23	10		2 26			
	Del. Local ref'd, A. G. O., "	16 42	1 16	67		18 26			
1884.									
M'ch 31	State Tax of 1883.					2,720 86			
	Cash Paid Co. Tr., Del. Local, Feb. 28, '84	166 57	16 34	6 65		189 56			
	Del. State, rec'd Co. Tr., Jan., "	2 89	51	20		3 60			
	" " " " Feb., "	78	15	16		1 09			
	" " " " M'ch, "	234 34	6 55	9 41		240 30			
June 30	" " " " April, "	20 51	89	93		22 33			
	" " " " May, "	12 33	71	58		13 62			
	" " " " June, "	140 65	7 06	5 65		153 38			
	Del. State charged back, " 30, "	5 99				5 99			
	Int. on Del. State Tax charged back					43			
	Int. on net bal. of \$1,738.26 from M'ch								
	\$1,1884, to June 30, 1884.					30 42			
1883.									
Sept. 30	By Balance from old acc't, July 1, '83						\$24 32		
	Del. Local, rec'd A. G. O., July, "	392 55	14 12	15 68		43			
	" " " " Aug., "	930 45	47 78	36 79		1,000 63			
	" " " " Sept., "	554 36	43 86	23 56		636 63			
Dec. 31	Cash of Co. Tr. general acc't Nov. 22, "								
	" " " " State, " 22, "	883 16				883 16			
	" " " " Del. State, " 22, "	181 83	4 87	7 58		194 28			
	Del. Local, rec'd A. G. O., Oct., "	16 75	1 34	67		1 1			
	" " " " Nov., "	144 10	13 92	5 76		163 78			
	" " " " Dec., "	23 45	2 24	39		26 08			
1884.									
M'ch 31	Cash of Co. Tr., Del. State, Feb. 28, '84	10 73	1 16	54		12 43			
	Del. Local rec'd, A. G. O., Jan., "	123 83	14 53	4 96		143 32			
	" " " " Feb., "	8 62	1 08	35		10 05			
	" " " " M'ch, "	3 87		15		4 02			
June 30	Del. State, ref'd A. G. O., April 30, "	1,080 23				1,080 23			
	Del. Local rec'd " April, "	2 86	40	11		3 37			
	" " " " May, "	9 46	1 43	37		11 26			
	" " " " June, "	136 81	9 73	5 47		151 01			
	Del. collected at land office.....	86 23	3 56			89 79			
	Balance to new account.....						1,711 90		
	Totals.....					\$6,873 27	\$6,873 27		
	To Balance from Old Tax Law Division of Account as above					\$601 05			
	" " " " New " " " "					1,714 90			
	Aggregate.....					\$2,615 95			

Table No. 139.—Ottawa County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
Balance from old acc't, July 1, '83	12	--	\$3,588 58	\$51,265 40				
Taxes, etc., rec'd Co. Tr., " "	11	--	1 96	30 50				
" " " " Aug., " "	10	--	4 15	71 07				
" " " " Sept., " "	9	--	48	9 11				
" " " " Oct., " "	8	--	1 87	40 10				
" " " " Nov., " "	7	--	27	6 56				
" " " " Dec., " "	6	--	57	16 23				
" " " " Jan., '84	5	--	2 61	89 65				
" " " " Feb., " "	4	--	2 27	97 29				
" " " " M'ch, " "	3	--	2 21	126 01				
Cash paid County Treas., " 25, " "	3	5	27 06	1,466 07				
Taxes, etc., rec'd Co. Tr., April, " "	2	--	5 73	490 97				
" " " " May, " "	1	--	3 17	543 37				
" " charged back, June 30, " "	--	--	-----	832 34				
Interest on above.....	--	--	-----	3,640 95				
Cash of County Treasurer, July 11, 1883.....	11	19		\$11 44			\$168 60	
Uncollected taxes of 1881, Sept. 30, 1883.....	9	--		267 86			5,102 10	
Amount under Sec. 10, Act 197, 1883, and int. to June 30, 1884.....	--	--		-----			14,422 53	
Taxes, etc., in Muskegon Co., erroneously charged back to Ottawa Co., June 30, 1883, Dec. 13, 1883.....	12	--		40			6 94	
Cash of Co. Tr., general account, March 25, 1884.....	3	5		38 17			2,066 46	
" " " " Taxes, etc., June 30, 1884.....	--	--		-----			125 40	
Taxes at Land Office, and int. to June 30, 1884.....	--	--		-----			98 36	
Interest on above.....	--	--		-----			317 96	
Balance to new account.....	--	--		-----			36,417 27	
Totals.....				\$58,725 62			\$58,725 62	

Table No. 139.—Ottawa County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale	Dr.	
1883.							
Sept. 30	To Am't p'd Inst'n for D.&D., Aug. 16, '83	-----	-----	-----	-----	\$63 18	
	Del. State, rec'd Co. Tr., July, "	84 23	80 34	80 17	-----	4 64	
	" " " " Aug., "	10 69	74	43	-----	11 86	
	" " " " Sept., "	7 54	63	33	-----	8 49	
Dec. 31	" " " " Oct., "	8 37	80	38	-----	9 55	
	" " " " Nov., "	4 35	47	21	-----	5 03	
	" " " " Dec., "	3 21	36	14	-----	3 71	
1884.							
M'ch 31	State Tax of 1883.....	-----	-----	-----	-----	15,474 96	
	Del. State, rec'd Co. Tr. Jan., 1884	5 44	67	23	-----	6 33	
	" " " " Feb., "	1 91	25	09	-----	2 25	
	" " " " M'ch, "	23 74	87	96	-----	24 57	
	Cash p'd Co. Tr., Del. L., " 25, "	533 90	21 49	21 39	-----	578 74	
June 30	Del. State, rec'd Co. Tr., April, "	65 26	2 56	2 61	-----	70 43	
	" " " " May, "	20 17	1 09	85	-----	22 11	
	" " " " June, "	16 32	1 61	70	-----	18 63	
	Del. State, charg'd b'k, " 30, "	1 55	-----	-----	-----	1 55	
	Int. on Del. State Tax charg'd back	-----	-----	-----	-----	11	
1883.							
Sept. 30	By Balance from old acc't July 1, 1883	-----	-----	-----	-----	-----	
	Cash of Co. Tr., Del. State, " 11, "	43 39	1 94	1 97	-----	-----	
	Del. Loc'l, rec'd A. G. O., Aug., "	7 21	37	29	-----	-----	
	" " " " Sept., "	6 36	45	25	-----	-----	
1884.							
M'ch 31	Cash of Co. Tr., State, Feb. 7, '84	10,060 00	-----	-----	-----	-----	10,060 00
	" " " " M'ch 7, "	4,900 00	-----	-----	-----	-----	4,900 00
	Del. Loc'l, rec'd A. G. O., Jan., "	42 28	4 78	1 69	-----	-----	-----
	" " " " Feb., "	29 46	3 54	1 18	-----	-----	-----
	" " " " M'ch, "	5 56	-----	-----	-----	-----	-----
	Del. State, rec'd A. G. O., " 20, "	635 66	-----	-----	-----	-----	-----
	Cash of Co. Tr., gen'l acc't, " 25, "	-----	-----	-----	-----	-----	-----
	" " " " State, " 25, "	02	-----	-----	-----	-----	-----
	" " " " Del. State, " 25, "	55 49	3 24	1 62	-----	-----	-----
June 30	Del. Loc'l, rec'd A. G. O., April, "	4 05	42	16	-----	-----	-----
	" " " " May, "	17 67	-----	-----	-----	-----	-----
	" " " " June, "	22 71	45	91	-----	-----	-----
	Cash of Co. Tr., Del. State, " 30, "	30 09	1 79	1 27	-----	-----	-----
	Del. collected at Land Office.....	6 96	62	-----	-----	-----	-----
	To Balance to new account.....	-----	-----	-----	-----	90 34	-----
	Totals.....	-----	-----	-----	-----	\$16,384 48	\$16,384 48
	To Balance from Old Tax Law Division of Account, as above	-----	-----	-----	-----	\$36,417 27	-----
	By " " New " " " " " "	-----	-----	-----	-----	90 34	-----
	Net.....	-----	-----	-----	-----	\$36,326 93	-----

Table No. 140.—Presque Isle County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
Taxes, etc., rec'd Co. Tr., July, 1883	11		\$1 37	\$21 37				
" " " " Aug., "	10		2 06	35 25				
" " " " Oct., "	8		16 51	353 69				
" " " " Nov., "	7		7 60	186 00				
" " " " Dec., "	6		1 08	30 95				
Cash paid " " 7, "	6	23	398 37	10,002 52				
Taxes, etc., " " Jan., 1884	5		4 75	102 81				
" " " " Feb., "	4		24	10 45				
" " " " M'ch, "	3		16	8 94				
" " " " Apr., "	2		8 05	689 64				
" " " " May, "	1		1 66	284 19				
Taxes, etc., charg'd back, June 30, "				229 93				
Interest on above				441 85				
Balance from old account, July 1, 1883					12		\$13 68	\$195 37
Uncollected Taxes of 1881, Sept. 30, "					0		496 06	8,877 01
Cash of Co. Tr, Taxes, etc., Dec. 7, "					6	23	23 70	600 45
" " " " June 27, 1884					3		44	752 84
" " " " gen'l acc't, " 27, "					3		24	405 01
Taxes at Land Office and Int. to June 30, 1884								52 84
Interest on above								504 12
Balance to new account								1,160 95
Totals				\$12,547 59				\$12,547 59
New Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sale.	Dr.	Cr.		
Del. State, rec'd Co. Tr., July, 1883	\$0 87	\$0 06	\$0 04		\$0 96			
" " " " Aug., "	90	06	04		1 00			
" " " " Sept., "	43	03	02		48			
" " " " Oct., "	69	06	04		79			
" " " " Dec., "	66	07	04		77			
Cash p'd Co. Tr., State, " 7, "	54				54			
Del. L., " 7, "	10,574 10	542 71	422 40		11,539 21			
State Tax of 1883					2,275 73			
Del. State, rec'd Co. Tr., Jan., 1884	1 23	15	05		1 43			
" " " " Feb., "	78 66	96	3 11		82 75			
" " " " M'ch, "	77 18	1 68	3 14		82 00			
" " " " April, "	14 62	87	60		16 09			
" " " " May, "	23 66	1 03	94		25 63			
" " " " June, "	50	03	02		61			
Cash p'd Co. Tr., Del. Local, " 27, "	725 58	72 68	28 99		827 25			
Del. State charged back, " 30, "	5 36				5 36			
Int. on Del. State tax charged back					38			
Balance from old acc't, July 1, 1883						\$356 81		
Del. Local, rec'd A. G. O., July, "	2,728 23	86 90	108 60			2,923 73		
" " " " Aug., "	7,063 29	422 37	282 14			7,767 80		
" " " " Sept., "	241 66	17 54	9 66			268 86		
" " " " Oct., "	333 10	26 91	13 31			373 32		
" " " " Nov., "	51 60	5 09	2 06			58 75		
" " " " Dec., "	71 88	7 18	2 87			81 93		
Cash of Co. Tr., Del. St., " 7, "	223 31	3 54	8 14			234 99		
Del. Local, rec'd A. G. O., Jan., 1884	150 10	17 96	6 00			174 06		
" " " " M'ch, " 21, "	118 90	15 54	4 75			139 19		
" State, ret'd " 29, "	1,343 90					1,343 90		
Cash of Co. Tr., State, " 29, "	913 89					913 89		
Del. Local, rec'd A. G. O., May, "	94 13	13 12	3 76			111 01		
" " " " June, "	5,778 09	120 05	230 99			6,129 13		
Cash of Co. Tr., State, " 27, "	17 94					17 94		
" " " " Del. St., " 27, "	158 42	2 94	6 38			167 74		
Del. collected at Land Office	60 29	3 02				63 31		
Balance to new account					6,255 38			
Totals					\$21,116 36	\$21,116 36		
Balance from Old Tax Law Division of Account as above.				\$1,160 95				
" " " " New " " " " "				6,255 38				
Net				\$6,095 43				

Table No. 141.—Roscommon County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos	Days	Interest.	Amount Dr.	Mos	Days	Interest.	Amount Cr.
1883.									
Sept 30	To Cash paid County Treas., Sept. 11, '83	9	19	\$11 30	\$201 02				
Dec. 31	" " " " Nov. 20 "	7	10	388 83	9,089 57				
	Taxes, etc., rec'd Co. Tr., Nov., "	7	--	57	14 03				
	" " " " Dec., "	6	--	7 96	227 53				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	14 92	511 63				
	" " " " Feb., "	4	--	73	31 30				
	" " " " M'ch, "	3	--	96	54 88				
June 30	" " " " April, "	2	--	3 46	296 64				
	" " " " May, "	1	--	10 19	1,746 17				
	Taxes, etc., charg'd back, June 30, "	--	--		239 74				
	Interest on above.....	--	--		438 92				
1883.									
Sept. 30	By Balance from old account, July 1, 1883.....					12	--	\$13 75	\$12 81
	Cash of County Treasurer, Taxes, etc., Sept. 11, 1883.....					9	19	26	
	Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	453 26	8,631 26
1884.									
M'ch 31	Cash of County Treas., gen'l account, M'ch 15, 1884.....					3	15	8 11	35 26
	" " " " Taxes, etc., March 15, 1884.....					3	15	4 93	24 33
June 30	" " " " " June 23, 1884.....					--	7	81	59 45
	" " " " gen'l account, June 23, 1884.....					--	7		
	Interest on above.....								45 26
	Balance to new account.....								2,261 26
	Totals.....				\$12,851 43				\$12,851 43

Table No. 141.—Roscommon County.—Continued.

New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Balo.	Dr.	Cr.
N. State, rec'd Co. Tr., Aug., 1883	\$0 06	----	-----	-----	\$0 05	
" " " Sept., "	1 94	\$0 09	\$0 05	-----	1 38	
Sh p'd Co. Tr., Del. L., Sept. 11, "	607 02	18 13	24 24	-----	649 39	
" Local, refunded A. G. O., "	190 83	3 63	4 83	-----	129 23	
Sh p'd Co. Tr., Del. L., Nov. 20, "	4,155 94	109 10	166 00	-----	4,521 04	
N. State, rec'd Co. Tr., Oct., "	06	02	---	---	08	
" " " Nov., "	29	03	01	---	33	
" " " Dec., "	4 02	45	16	---	4 63	
State Tax of 1883	-----	-----	-----	-----	2,730 88	
N. State, rec'd Co. Tr., Jan., 1884	37	04	01	---	49	
" " " Feb., "	1 03	14	04	---	1 21	
" " " M'ch., "	31 66	98	1 28	---	23 69	
Sh p'd Co. Tr., Del. L., M'ch 15, "	1,372 63	122 77	54 89	---	1,560 43	
N. State, rec'd Co. Tr., April, "	22 20	1 68	96	---	24 74	
" " " May, "	11 46	99	48	---	13 93	
" " " June, "	54	06	03	---	63	
Sh p'd Co. Tr., Del. L., June 23, "	411 28	51 52	16 42	---	479 22	
N. State charg'd back, June 30, "	3 67	-----	-----	---	3 67	
on Del. State Tax charged back	-----	-----	-----	---	26	
Balance from old account, July 1, '83	-----	-----	-----	---	-----	\$591 98
N. Loc'l, rec'd A. G. O., July, "	1,053 75	33 57	42 11	---	1,129 43	
" " " Aug., "	3,052 60	156 17	121 90	---	3,330 67	
" " " Sept., "	170 42	12 98	6 82	---	190 23	
Sh of Co. Tr., State, Sept. 11, "	31	-----	-----	---	81	
" " " Del. State, " 11, "	54 25	1 21	1 64	---	57 10	
N. Loc'l, rec'd A. G. O., Oct., "	366 93	31 58	14 67	---	413 18	
" " " Nov., "	1,005 89	91 19	40 22	---	1,137 80	
Sh of Co. Tr., Del. St., Nov. 20, "	1 29	09	05	---	1 43	
N. L., rec'd A. G. O., Jan., 1884	94 99	10 17	3 80	---	108 96	
" " " Feb., "	47 59	4 67	1 90	---	54 16	
" " " M'ch., "	268 70	36 68	10 72	---	316 10	
Sh of Co. Tr., Del. St., M'ch 15, "	4 37	50	17	---	5 04	
N. State, rec'd A. G. O., M'ch 28, "	944 26	-----	-----	---	944 26	
Sh of Co. Tr., State, M'ch 31, "	1,786 52	-----	-----	---	1,786 52	
N. Loc'l, rec'd A. G. O., April, "	58 65	8 71	2 35	---	69 71	
" " " May, "	4 37	42	17	---	4 96	
" " " June, "	508 53	16 02	20 32	---	544 87	
Sh of Co. Tr., State, June 23, "	10	-----	-----	---	10	
" " " Del. State, June 23, "	32 96	1 16	1 33	---	35 45	
Balance to new account.	-----	-----	-----	---	577 31	
Total	-----	-----	-----	---	\$10,721 75	\$10,721 75
Balance from Old Tax Law Division of Account as above	-----	-----	-----	---	\$2,295 89	
" " New " " " " "	-----	-----	-----	---	577 31	
Total	-----	-----	-----	---	\$1,718 06	

Table No. 142.—Saginaw County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos. Days	Interest.	Amount Dr.	Mos. Days	Interest.
1883. Sept. 30	To Balance from old acc't, July 1, '83	12	\$6,611 23	\$94,446 19		
	Taxes, etc., rec'd Co. Tr. "	11	15 78	245 99		
	" " " " Aug., "	10	7 99	136 93		
	" " " " Sept., "	9	24 79	473 14		
Dec. 31	" " " " Oct., "	8	20 04	429 38		
	" " " " Nov., "	7	3 67	89 93		
	" " " " Dec., "	6	11 36	324 54		
1884. M'ch 31	" " " " Jan., '84	5	16 38	561 61		
	" " " " Feb., "	4	16 47	705 75		
	" " " " March, "	3	3 60	205 48		
June 30	" " " " Feb., "	4	12	5 30		
	" " " " April, "	2	13 83	1,185 77		
	" " " " May, "	1	17 35	3,077 16		
	Taxes, etc., ch'rg'd b'ck, June 30			529 34		
	Interest on above			6,763 21		
1883. Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883				9	\$777 77
Dec. 31	Local Taxes in East Saginaw, collected at Auditor General's office and Int. to Dec. 29, 1883, Dec. 29, '83				6	154 17
	Error in Taxes, etc., charged back June 30, 1883, December 29, 1883				12	1 36
1884. June 30	Amount twice charged under Sec. 124, also under Secs. 108 and 109, Tax Law, and Int. to June 30, '84					
	Taxes at Land Office and Int. to June 30, 1884					
	Interest on above					
	Balance to new account					
	Totals			\$109,178 72		

Table No. 142.—Saginaw County.—Continued.

New Tax Law Division of Account.	Tax.	In- terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
Balance from old acc't, July 1, '83					\$29,783 10	
Not paid inst. for D. & D., Aug. 16, "					125 56	
Sl. State, rec'd Co. Tr., July, "	\$70 42	\$4 29	\$3 63		77 34	
" " " " Aug., "	45 96	3 27	1 75		50 98	
" " " " Sept., "	64 39	5 26	2 50		72 15	
" Local ref'd A. G. O., "	25 12	83	1 00		26 95	
Sl. State, rec'd Co. Tr., Oct., '83	57 41	5 13	3 06		64 60	
" " " " Nov., "	46 58	4 54	1 79		53 91	
" " " " Dec., "	49 92	5 54	1 94		57 40	
Balance on net balance of \$4,316.33 from Oct. 1, 1883, to June 30, 1884.					226 61	
State Tax of 1883.					45,514 58	
Sl. State, rec'd Co. Tr., Jan., '84	56 55	6 76	1 95		65 26	
" " " " Feb., "	87 97	7 72	3 46		99 15	
" " " " March, "	222 36	6 83	8 27		237 46	
Sl. Local, refunded A. G. O., " 29, "	1,110 19	61 96	44 34		1,216 49	
Sl. Local, refunded A. G. O., "	6 08	61	24		6 23	
Sl. State rec'd Co. Tr., Apr., "	288 24	12 89	10 62		311 75	
" " " " May, "	212 66	10 96	7 92		231 54	
" " " " June, "	149 55	9 18	5 31		164 04	
" " " " charged back, " 30, "	15 42				15 43	
Balance on del. State Tax charged back					1 06	
Balance on net increase of balance of \$42,195.44 from March 31, 1884, to June 30, 1884.					738 42	
Sl. Loc'l, rec'd A. G. O., July, '83	362 50	14 54	14 51			\$391 55
" " " " Aug., "	341 60	17 29	13 62			373 61
" " " " Sept., "	49 90	3 69	2 00			55 59
Sl. Loc'l, rec'd A. G. O., Oct., "	25,000 00					25,000 00
" " " " Nov., "	142 33	11 90	5 68			159 91
" " " " Dec., "	19 61	1 92	78			23 31
" " " " " "	79 38	8 36	3 17			90 91
" " " " " Jan., '84	75 46	11 08	3 02			89 56
" " " " " Feb., "	550 84	66 09	22 04			638 97
" " " " " M'ch, "	16 16	1 95	61			18 72
" " " " " gen. acc't, " 29, "						60 29
" " " " " Del. State, " 29, "	1,073 00	46 96	36 24			1,156 20
Sl. Loc'l, rec'd A. G. O., May, "	3 16					3 16
Sl. State, ret'd A. G. O., June 30, "	3,109 08					3,109 08
Balance to new account.						47,970 86
Totals					\$79,130 73	\$79,130 72
Balance from Old Tax Law Division of Account, as above						\$88,915 70
New " " " " " "						47,970 86
Aggregate.						\$136,886 56

Table No. 143.—*Santitas County in Account with the State of Michigan.*

Quarter Ending	Old Tax Law Division of Account.	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Am
1883.									
Sept. 30	To Balance from old Acc't, July 1, '83	12	--	\$73 10	\$1,044 31				
	Taxes, etc., rec'd Co. Tr., "	11	--	2 93	45 66				
	" " " " Aug., "	10	--	4 66	79 92				
	" " " " Sept., "	9	--	2 91	55 39				
Dec. 31	Cash paid Co. Tr., Nov. 30,	7	--	276 55	6,772 61				
	Taxes, etc., rec'd Co. Tr., Oct.,	8	--	2 97	63 65				
	" " " " Nov., "	7	--	1 98	48 62				
	" " " " Dec., "	6	--	1 66	47 44				
1884.									
M'ch 31	" " " " Jan., 1884	5	--	2 04	69 94				
	" " " " Feb., "	4	--	2 60	111 59				
	" " " " M'ch., "	3	--	2 77	158 41				
June 30	" " " " April, "	2	--	8 63	739 45				
	" " " " May, "	1	--	10 45	1,791 13				
	Cash paid Co. Tr., June 26,	--	4	-----	19				
	Taxes, " charged back, June 30,"	--	--	-----	210 00				
	Interest on above	--	--	-----	393 25				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$344 97	\$6
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 30, "					7	--	47 60	1
1884.									
M'ch 31	" " " " March 21, 1884					3	9	3 07	
	" " " " gen'l acc't, " 21, "					3	9	4 53	
June 30	" " " " Taxes, etc., June 26, 1884					--	4	26	
	Taxes, at Land Office and Int. to June 30, 1884								
	Interest on above								
	Balance to new account								2
	Totals				\$11,631 46				\$11,

Table No. 143.—Sanilac County.—Continued.

New Tax Law Division of Account.	Tax.	In- terest	Col. Fec.	Expense of Sale.	Dr.	Cr.
Am't p'd Inst. for the D. & D., Aug. 16, '83					\$72 57	
Del. State, rec'd Co. Tr., July, "	\$4 19	\$0 27	\$0 13		4 69	
" " " " Aug., "	9 09	64	34		10 07	
" " " " Sept., "	8 72	69	36		9 77	
Cash paid Co. Tr., Del. L., " 30, "	1,443 26	70 61	58 42		1,572 29	
Del. State rec'd Co. Tr., Oct., "	14 10	1 27	58		15 95	
" " " " Nov., "	6 89	68	23		7 85	
" " " " Dec., "	4 39	51	19		5 09	
State tax of 1883					9,102 92	
Am't p'd School for the Blind, Feb. 15, 1884					19 37	
Del. State rec'd Co. Tr., Jan., "	3 58	40	14		4 12	
" " " " Feb., "	10 04	85	44		11 93	
" " " " March, "	76 74	1 93	2 90		81 57	
Cash p'd Co. Tr., Del. L., " 21, "	119 46	9 88	4 77		134 11	
Del. State rec'd Co. Tr., April, "	135 97	5 68	5 03		146 71	
" " " " May, "	14 91	90	52		16 33	
" " " " June, "	19 94	1 24	77		21 96	
Cash p'd Co. Tr., Del. L., " 26, "	49 88	6 10	1 99		57 97	
Balance from old acc't, July 1, 1883						\$175 96
Del. Local, rec'd A. G. O., July, "	171 99	7 20	6 83			186 02
" " " " Aug., "	830 47	42 29	33 17			905 93
" " " " Sept., "	99 62	7 27	3 98			110 87
Cash of Co. Tr., gen. acc't, Nov. 30, "						72 67
" " " " State, " 30, "	50					50
" " " " Del. St., " 30, "	203 23	7 28	6 94			217 45
Del. Local rec'd A. G. O., Oct., "	96 20	7 68	3 84			107 72
" " " " Nov., "	17 99	1 67	72			20 88
" " " " Dec., "	5 27	53	21			6 01
Cash of Co. Tr., State, Feb. 25, 1884	6,500 00					6,500 00
Del. Local, rec'd A. G. O., Jan., "	29 03	3 34	1 16			33 53
" " " " Feb., "	5 50	66	22			6 38
" " " " March, "	15 35	2 10	61			18 06
Cash of Co. Tr., Del. St., " 25, "	25 38	3 46	1 06			28 89
Del. State, rec'd A. G. O., April 3, "	886 12					886 21
Cash of Co. Tr., State, April 18, "	1,713 76					1,713 76
Del. Local rec'd A. G. O., June, "	198 17	7 93	7 92			214 02
Cash of Co. Tr., gen. acc't, " 26, "						10 37
" " " " State, " 26, "	15 62					15 62
" " " " Del. State, " 26, "	90 96	3 18	3 43			97 02
Del., collected at Land Office	65 30	5 60				70 90
Balance to new account					112 51	
Totals					\$11,407 67	\$11,407 67
Balance from Old Tax Law Division of Account as above				\$2,657 79		
" " " " " " " " " " " "				112 51		
Net				\$2,545 28		

Table No. 144.—Schoolcraft County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1883.									
Dec. 31	To Error in Taxes, etc., charged back June 30, 1883, Oct. 22, 1883.....	12	--	\$0 70	\$10 00				
	Taxes, etc., rec'd Co. Tr., Oct., 1883	8	--	9 18	46 88				
	Cash paid Co. Tr., Nov. 30, "	7	--	137 80	3,374 72				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	--	6 08	207 56				
	" " " " Feb., "	4	--	1 74	74 43				
	" " " " M'ch., "	3	--	11	6 86				
June 30	" " " " April, "	2	--	1 36	116 67				
	" " " " May, "	1	--	1 22	206 15				
	" " charged back, June 30, "	--	--	--	161 83				
	Interest on above.....	--	--	--	161 14				
1883.									
Sept. 30	By Balance from old account July 1, 1883.....					12	--	\$4 57	
	Uncollected Taxes of 1881, Sept. 30, "					9	--	164 44	3,7
Dec. 31	Cash of Co. Tr., Taxes, etc., Nov. 30, "					7	--	33	
1884.									
June 30	" " " " June 23, 1884					7	--	46	3
	" " " " gen'l acc't " 23, "					7	--	23	4
	Interest on above.....								
	Balance to new account.....								
	Totals.....				\$4,296 74				\$4,2

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fec.	Expense of Sale.	Dr.	Cr.
1883. Sept. 30 Dec. 31	To Del. State, rec'd Co. Tr., July, 1883 Cash p'd Co. Tr., Del. L., Nov. 30, " Del. State, rec'd Co. Tr., Oct., " " " " " Nov., " " " " " Dec., "	\$2 59 12,955 96 11 01 36 04 18 02	\$0 13 472 62 01 01 04 02 02 01	\$0 10 518 14 ----- ----- -----	----- ----- ----- ----- -----	\$2 89 13,946 71 12 13 42 42 21 21	
1884. M'ch 31	State Tax of 1883 Del. State, rec'd Co. Tr., Feb., 1884	7 34 192 68	06 39 7 72	30 73 -----	----- -----	4,551 46 7 72 204 33	
June 30	" " " " M'ch, " " " " " April, " " " " " May, " " " " " June, " Cash p'd Co. Tr., Del. L., " 23, " Del. State, charged back, " 30, " Int. on Del. State Tax charged back	6 54 19 14 17 70 649 81 3 31	21 30 1 31 94 72 84 06 -----	30 79 72 25 96 23 ----- -----	----- ----- ----- ----- -----	7 06 21 24 19 36 739 83 3 31 23 23	
1883. Sept. 30	By Balance from old acc't, July 1, 1883 Del. Local, rec'd A.G.O., " "	7,040 39 2,672 07	244 99 116 04	281 69 106 89	----- -----	----- -----	\$1,442 75 2,818 94
Dec. 31	" " " " Aug., " " " " " Oct., " Cash of Co. Tr., State, Nov. 30, " " " " " Del. St., " 30, "	12 36 1,798 48 191 45	1 09 4 57 6 93	49 63 ----- -----	----- ----- -----	----- ----- -----	1,798 48 1,798 48 1,798 48
1884. M'ch 31	Del. Local, rec'd A.G.O., Jan., 1884 " " " " Feb., " " " " " M'ch, " " State ret'd " " 21, " " Local, rec'd " " April, " " " " " May, " " " " " June, " Cash of Co. Tr., State, " 23, " " " " " Del. St., " 23, "	100 61 319 97 216 87 1,568 93 65 75 1,240 59 1,605 46 2,982 53 300 67	11 05 41 87 30 35 9 19 49 73 39 81 4 07	4 02 12 79 8 06 2 63 49 68 64 18 8 06	----- ----- ----- ----- ----- ----- ----- ----- -----	----- ----- ----- ----- ----- ----- ----- ----- -----	----- ----- ----- ----- ----- ----- ----- ----- -----
June 30	To Balance new account.....	-----	-----	-----	-----	3,075 44	
	Totals.....	-----	-----	-----	-----	\$23,600 25	\$22,524 44
	To Balance from Old Tax Law Division of Account as above.	-----	-----	-----	-----	\$423 05	
	By " " New " " " " " " " " " "	-----	-----	-----	-----	3,075 44	
	Net.....	-----	-----	-----	-----	\$2,647 39	

Table No. 145.—*Shiawassee County in Account with the State of Michigan.*

Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	Amount Cr.
Balance from old acc't, July 1, 1883	12	--	\$2,626 49	\$37,521 30				
Taxes, etc., rec'd Co. Tr., "	11	--	1 40	21 75				
" " " " Sept., "	9	--	4 57	86 98				
" " " " Oct., "	8	--	44	9 51				
" " " " Nov., "	7	--	37	9 01				
" " " " Dec., "	6	--	4 22	120 44				
Cash paid County Treas., " 26, "	6	4	47 82	1,336 67				
Taxes, etc., rec'd Co. Tr., Jan, 1884	5	--	1 90	65 26				
" " " " Feb., "	4	--	20	3 78				
" " " " M'ch., "	3	--	15	8 29				
" " " " April, "	2	--	3 43	233 66				
" " " " May, "	1	--	2 80	496 86				
" " charg'd b'ck June 30, "				316 92				
Interest on above.....				2,693 88				
Cash of County Treas., Taxes, etc., Sept. 30, 1883.....					9	10	\$108 89	\$3,000 00
Uncollected Taxes of 1881, Sept. 30, 1883.....					9	--	124 94	2,579 80
Cash of Co. Tr., general acc't, Dec. 26, 1883.....					6	4	48 93	1,867 34
" " " Taxes, etc., M'ch 24, 1884.....					3	6	2 59	138 96
" " " " June 27, ".....					--	3	06	82 83
Interest on above.....								285 39
Balance to new account.....								36,635 39
Totals.....				\$42,889 31				\$42,889 31

New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sales.	Dr.	Cr.
Balance from old acc't, July 1, 1883					\$118 34	
Del. State, rec'd Co. Tr., July, "	\$5 86	\$0 35	\$0 24		6 55	
" " " " Sept., "	3 27	30	15		3 72	
" " " " Oct., "	5 37	47	22		6 06	
" " " " Nov., "	4 09	40	13		4 62	
" " " " Dec., "	5 25	56	30		6 01	
Cash p'd Co. Tr., Del. L'cl, " 26, "	152 51	7 21	6 08		165 80	
State Tax of 1883.....					24,577 87	
Del. State, rec'd Co. Tr., Jan., "	18 64	2 21	09		26 50	
" " " " Feb., "	36 43	88	2 35		21 54	
" " " " M'ch., "	34 20	68	1 34		62 66	
" " " " April, "	21 09	79	85		36 22	
" " " " May, "	17 57	91	69		22 78	
" " " " June, "	9 13	51	36		19 17	
Cash p'd Co. Tr., State, " 27, "	6 32				10 00	
" " " " Del. L'cl, " 27, "	88 84	10 75	3 55		6 32	
Del. State ch'g'd back, " 30, "	68				108 14	
Int. on Del. State Tax charged back.....					68 06	
Del. Loc'l, rec'd A. G. O., July, 1883	121 39	5 48	4 85			\$131 72
" " " " Aug., "	23 68	1 46	92			26 07
" " " " Sept., "	1 35	09	05			1 49
Cash p'd Co. Tr., Del. St., Dec. 26, "	126 85	3 45	4 83			135 13
" " " " State, Feb. 11, '84	15,000 00					15,000 00
Del. L'cl, rec'd A. G. O., " "	84 23	10 12	3 37			97 82
" " " " M'ch., " "	4 51	63	18			5 32
Cash of Co. Tr., State, " 11, "	9,119 01					9,119 01
Del. St., rec'd A. G. O., " 13, "	465 18					465 18
Cash of Co. Tr., Del. St., " 24, "	14 71	1 43	55			16 69
Del. Loc'l, rec'd A. G. O., April, "	74 42	81	23			75 46
" " " " May, " "	29 95	4 30	1 08			35 33
" " " " June, " "	51 09	3 97	2 05			57 11
Cash of Co. Tr., gen. acc't, " 27, "						26 50
" " " " Del. St., " 27, "	112 27	3 77	4 38			120 42
Balance to new account.....					115 27	
Totals.....					\$25,313 25	\$25,313 25

Balance from Old Tax Law Division of Accounts above	\$36,635 39
" " " " New " " " " " " " "	115 27
Total.....	\$36,520 12

Table No. 146.—*St. Clair County in Account with the State of Michigan.*

Quarter ending.	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amonnt, Dr.	Mos.	Days	Interest.	Am
1883.									
Sept. 30	To Balance from old acc't, July 1, 1883	12	--	\$923 70	\$13,195 68				
	Taxes, etc., rec'd Co. Tr., July, "	11	--	85	13 25				
	" " " " Aug., "	10	--	2 11	36 20				
	" " " " Sept., "	9	--	5 64	107 48				
Dec. 31	" " " " Oct., "	8	--	4 14	88 82				
	" " " " Nov., "	7	--	3 08	75 45				
	" " " " Dec., "	6	--	2 46	70 21				
	Cash paid County Treas., " 3, "	6	27	14 28	354 72				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Jan., 1884	5	--	2 06	101 65				
	" " " " Feb., "	4	--	6 25	268 05				
	" " " " March, "	3	--	2 50	142 87				
June 30	" " " " April, "	2	--	11 83	1,014 03				
	" " charged back June 30, "	--	--	--	70 91				
	Interest on above.....	--	--	--	979 80				
1883.									
Sept. 30	By Cash of County Treasurer, Taxes, etc., July 9, 1883					11	21	\$23 52	
	Uncollected Taxes of 1881, Sept. 30, 1883.....					9		316 76	6
Dec. 31	Cash of Co. Tr., general account, Dec. 3, 1883.....					6	27	32 37	
1884.									
June 30	" " " Taxes, etc., June 30, 1884.....								
	Taxes at Land Office, and Int. to June 30, 1884.....								
	Interest on above.....								
	Balance to new account.....								8
	Totals.....				\$16,519 12				\$16

187

New Tax Law Division of Account.	Tax.	In- terest	Col. Fee.	Expense of Sale.	Dr.	Cr.
Balance from old acc't, July, 1883					\$89 80	
Am't p'd Inst'n for the D.&D. Aug. 16, '83					147 06	
Del. State, rec'd Co. Tr., July, "	\$17 25	\$1 04	\$0 68		18 97	
" " " " Aug., "	15 25	1 07	00		16 92	
" " " " Sept., "	14 75	1 28	63		16 66	
" " " " Oct., "	11 08	1 00	45		12 48	
" " " " Nov., "	4 93	50	21		5 64	
" " " " Dec., "	18 96	2 09	75		21 70	
Cash p'd Co. Tr., State, " 3, "	01				01	
Del. L., " 3, "	426 76	15 50	16 98		459 24	
State Tax of 1883					27,308 75	
Am't p'd Sch'l for the B'd, Feb. 15, '84					41 65	
Del. State, rec'd Co. Tr., Jan., "	10 29	1 25	41		11 95	
" " " " Feb., "	5 00	81	25		6 06	
" " " " M'ch, "	7 98	1 11	32		9 41	
Int. on Bal. of \$15.16 from Jan. 1, 1884, to June 30, 1884						53
Del. State, rec'd Co. Tr., April, '84	57 76	2 38	2 29		62 43	
" " " " May, "	48 75	4 14	1 96		54 85	
" " " " June, "	27 19	2 16	1 10		30 45	
Int. on net incr'se of Bal. of \$7,471 66 from M'ch 31, '84, to June 30, '84						130 75
Cash of Co. Tr., Del. St., July 9, '83	132 28	4 61	5 33			\$143 21
Del. Loc'l, rec'd A. G. O., "	304 10	9 98	13 15			328 23
" " " " Aug., "	36 00	2 18	1 43			39 61
" " " " Oct., "	16 52	1 32	65			18 49
" " " " Nov., "	5 48	49	22			6 17
Cash of Co. Tr., gen. acc't, Dec. 3, "						147 06
" " " " Del. St., " 3, "	68 25	3 39	1 91			73 55
Del. Loc'l, rec'd A. G. O., Jan., 1884	52 51	4 73	2 10			59 34
" " " " Feb., "	7 98	92	31			8 91
Cash of Co. Tr., State, " 25, "	5,000 00					5,000 00
" " " " M'ch 18, "	10,000 00					10,000 00
Del. State, rec'd A. G. O., April 2, "	621 80					621 80
Cash of Co. Tr., State, " 8, "	4,107 22					4,107 22
" " " " gen'l acc't, June 30, "						42 18
" " " " Del. State, " 30, "	58 09	6 76	2 39			67 24
Del. Loc'l, rec'd A. G. O., "	37 55	5 85	1 49			42 89
" " " " collected at land office	5 59	52				6 11
Balance to new account						7,716 30
Totals					\$28,425 30	\$28,425 30
Balance from Old Tax Law Division of Account as above.					\$8,660 66	
" " " " " " " " " " " "					7,716 30	
Aggregate					\$16,376 96	

Table No. 147.—St. Joseph County in Account with the State of Michigan.

Quarter Ending.	Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount Dr.	Mos.	Days.	Interest.	A
1883.									
Sept. 30	To Balance from old account, July 1, 1883	12	--	\$1 38	\$19 74				
Dec. 31	Taxes, etc., rec'd Co. Tr., Oct., "	8	--	14	3 03				
	Cash paid " Dec. 27, "	6	3	6 72	188 84				
1884.									
June 30	Taxes, etc., rec'd Co. Tr., April, 1884	2	--	23	19 02				
	" " " " May, "	1	--	04	6 76				
	Interest on above.....	--	--	-----	8 50				
1883.									
Sept. 30	By Uncollected Taxes of 1881, Sept. 30, 1883					9	--	\$6 81	
Dec. 31	Cash of Co. Tr., Taxes, etc., Dec. 28, "					6	2	2 60	
1884.									
June 30	" " " " June 24, 1884						6	-----	
	" " " " " 24, "						6	-----	
	Interest on above.....						6	-----	
	Balance to new account.....							-----	
	Totals.....				\$245 88			-----	
Quarter Ending.	New Tax Law Division of Account.	Tax.	Inter-est	Col. Fee.	Expense of Sales.	Dr.			
1883.									
Sept. 30	To Balance from old account, July 1, '83					\$2,649 15			
	Am't p'd Ins'n for D.&D., Aug. 18, "					36 56			
	Del. State, rec'd Co. Tr., July, "	\$1 13	\$0 08	\$0 02		1 23			
	" " " " Aug., "	4 75	32	09		5 16			
	" " " " Sept., "	1 84	15	05		2 04			
Dec. 31	" " " " Oct., "	1 99	17	02		2 18			
	" " " " Nov., "	1 50	14	03		1 67			
	Cash paid Co. Tr., Del Local, Dec. 27, "	6 38	26	25		6 89			
	Int. on net balance of \$375.59 from Oct. 1, 1883, to June 30, 1884					30 22			
1884.									
M'ch 31	State Tax of 1883.....					32,770 49			
	Del. State, rec'd Co. Tr., Jan., '84	18	02	01		21			
	" " " " Feb., "	8 70	24	18		9 12			
	" " " " M'ch, "	5 74	13	13		6 00			
June 30	" " " " April, "	5 62	17	13		5 23			
	" " " " May, "	6 70	28	16		7 14			
	" " " " June, "	27	02	01		30			
	Int. on net increase of balance of \$14,140.98 from M'ch 31, 1884, to June 30, 1884					247 47			
1883.									
Sept. 30	By Del. Local, rec'd A. G. O., July, 1883	43	01	02					
	" " " " Aug., "	2 38	15	09					
Dec. 31	Cash of Co. Tr., gen. acc't, Dec. 27, "								
	" " " " State, " 27, "	1,130 69							
	" " " " Del. State, " 27, "	26 77	1 15	56					
	" " " " State, " 28, "	926 65							
1884.									
M'ch 31	" " " " M'ch 31, '84	5,000 00							
	Del. State, ret'd A. G. O., " 25, "	69 25							
June 30	Cash of Co. Tr., State, " Apr. 14, "	5,616 94							
	" " " " June 24, "	2,943 32							
	" " " " gen'l acct., " 24, "								
	" " " " Del. State, " 24, "	18 11	70	37					
	" " " " State, " 25, "	5,000 00							
	Del. Local, rec'd A. G. O.....	3 45	10	14					
	Balance to new account.....								
	Totals.....					\$35,781 75			
To Balance from Old Tax Law Division of Account as above.						\$36 04			
" " " " New " " " " "						14,973 71			
Aggregate.....						\$14,999 75			

Table No. 148.—Tuscola County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
Balance from old acct., July 1, 1883	12	--	\$139 76	\$1,996 55				
Taxes, etc. rec'd Co. Tr., "	11	--	3 65	56 91				
" " " " Aug., "	10	--	6 28	107 60				
" " " " Sept., "	9	--	5 51	104 93				
Cash paid " Nov. 24, "	7	6	195 10	4,645 29				
Taxes, etc., rec'd " Oct., "	8	--	8 93	191 26				
" " " " Nov., "	7	--	2 01	49 19				
" " " " Dec., "	6	--	2 19	62 61				
" " " " Jan., 1884	5	--	4 72	161 92				
" " " " Feb., "	4	--	2 54	108 91				
" " " " M'ch., "	3	--	6 04	344 93				
" " " " April, "	2	--	8 07	692 08				
" " " " May, "	1	--	5 27	962 81				
Taxes, etc., charged back, June 30, "				574 89				
amt' rec'd by Co. Tr., at tax sales in Oct., '78, \$4.37, and Int. to June 30, '83, \$1.59	12	--	42	5 96				
Interest on above				390 49				
Uncollected Taxes of 1881, Sept 30, 1883					9	--	\$259 42	\$4,941 28
Error in Taxes, etc., charged back, June 30, 1883, Oct. 27, 1883					12	--	2 21	31 60
Cash of Co. Tr., Taxes, etc., Nov. 24, 1883					7	6	78 36	1,865 78
" " " " M'ch 24, 1884					3	6	5 66	303 06
" " " " gen'l acc't, " 24, "					3	6	1 79	96 06
" " " " " June 25, "						5	01	5 85
" " " " Taxes, etc., " 25, "						5	60	615 76
Amount twice charged, under Sec. 124, also under Secs. 108 and 109, Tax Law, and Int. to June 30, 1884								13 96
Interest on above								348 05
Balance to new account								2,174 93
Totals				\$10,396 33				\$10,396 33

Table No. 148.—Tuscola County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	Inter-est.	Col. Fee.	Expense of Sale.	Dr.
1883.						
Sept. 30	To Am'tpd. Inst'n for the D. & D., Aug. 16, 1883					\$33 14
	Del. State, rec'd Co. Tr., July, "	\$12 46	\$0 76	\$0 47		13 69
	" " " " Aug., "	18 45	1 27	71		20 43
	" " " " Sept., "	14 65	1 21	58		16 44
Dec. 31	Cash paid Co. Tr., Del. L., Nov. 24, "	496 80	23 01	19 81		539 62
	Del. State, rec'd Co. Tr., Oct., "	13 83	1 22	54		15 59
	" " " " Nov., "	5 82	58	23		6 63
	" " " " Dec., "	4 37	45	18		5 00
1884.						
M'ch 31	State Tax of 1883					16,385 25
	Am't p'd School for the Blind, Feb. 15, '84					15 49
	Del. State, rec'd Co. Tr., Jan., "	7 25	83	27		8 35
	" " " " Feb., "	7 73	96	29		8 97
	" " " " M'ch, "	75 08	2 70	2 79		80 57
	Cash paid Co. Tr., Del. L., " 24, "	57 19	4 85	2 29		64 33
June 30	Del. State, rec'd Co. Tr., April, "	88 72	3 87	3 44		96 03
	" " " " May, "	30 37	1 35	1 48		42 70
	" " " " June, "	17 68	1 04	67		19 39
	Cash p'd Co. Tr., Del. L., " 25, "	32 42	3 82	1 30		37 54
	Del. State charged back, " 30, "	33				33
	Int. on Del. State Tax charged back					02
1883.						
Sept. 30	By Balance from old acc't, July 1, 1883					
	Cash of Co. Tr., Del. St., " 24, "	78 10	3 21	3 16		
	Del. Local, rec'd A. G. O., July, "	114 57	5 06	4 55		
	" " " " Aug., "	106 23	5 51	4 34		
	" " " " Sept., "	13 57	98	55		
Dec. 31	Cash of Co. Tr., gen. ac't, Nov. 24, "					
	" " " " State, " 24, "	12 74				
	" " " " Del. State, " 24, "	56 87	3 20	1 86		
	Del. Local rec'd A. G. O., Oct., "	45 26	3 78	1 82		
	" " " " Nov., "	10 06	91	40		
	" " " " Dec., "	1 87	18	07		
1884.						
M'ch 31	" " " " Jan., 1884	15 97	1 80	64		
	" " " " Feb., "	16 45	2 02	66		
	Cash of Co. Tr., State, " 11, "	3,000 00				
	" " " " " 13, "	4,000 00				
	" " " " " 25, "	4,000 00				
	" " " " M'ch 14, "	3,000 00				
	" " " " Del. State, " 24, "	24 02	2 25	95		
June 30	Del. State ret'd A. G. O., April 19, "	841 54				
	Cash of Co. Tr. State, " 28, "	1,000 00				
	Del. Local rec'd A. G. O., " "	6 10	86	24		
	" " " " May, "	12 20	1 85	50		
	" " " " June, "	1 75	07			
	Cash of Co. Tr., gen. ac't, " 25, "					
	" " " " State, " 25, "	543 34				
	" " " " Del. State, " 25, "	90 06	4 48	3 35		
	Balance to new account					
	Total					\$17,408 51
	To Balance from Old Tax Law Division of Account as above.				\$2,174 98	
	" " " " New " " "				135 21	
	Aggregate					\$2,310 14

ble No. 149.—Van Buren County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
Taxes, etc., rec'd Co. Tr., July, 1883	11	--	\$0 83	\$12 88				
" " " " Aug., "	10	--	2 89	49 48				
" " " " Sept., "	9	--	48	9 23				
ash paid Co. Tr., Nov. 26, "	7	4	7 72	185 50				
" " " " 26, "	7	4	70 09	1,684 51				
Taxes, etc., rec'd Co. Tr., Oct., "	8	--	06	1 42				
" " " " Nov., "	7	--	48	11 82				
" " " " Dec., "	6	--	26	7 53				
" " " " Jan., '84	5	--	2 39	81 93				
" " " " Feb., "	4	--	59	21 45				
" " " " March, "	3	--	1 72	98 38				
" " " " April, "	2	--	2 21	189 08				
" " " " May, "	1	--	74	128 23				
Taxes, etc., charged back, June 30, "	--	--	--	131 39				
Interest on above	--	--	--	90 37				
Balance from old account, July 1, 1883					12		\$20 50	\$292 85
ash of Co. Tr., Taxes, etc., July 6, 1884					11	24	19	2 74
Uncollected Taxes of 1881, Sept. 30, 1883					9	--	81 28	1,548 24
ash of Co. Tr., general account, March 24, 1884					3	6	1 47	78 61
" " " Taxes, etc., March 24, 1884					3	6	39	20 77
" " " " June 23, 1884					7	--	27	201 76
" " " " June 23, 1884					7	--	--	2 75
Taxes at Land Office and int. to June 30, 1884								617 97
Interest on above								104 10
Balance to new account				166 50				
Totals				\$2,869 79				\$2,869 79

Old Tax Law Division of Account.	Tax.	Inter- est.	Col. Fee.	Expense of Sale.	Dr.	Cr.
Balance from old acc't, July 1, '83					\$644 61	
ash pd. Inst'n for the D & D, Aug. 16, "					70 10	
Del. State rec'd Co. Tr., July "	\$6 69	\$0 40	\$0 28		7 37	
" " " " Aug., "	16 57	1 18	68		18 43	
" " " " Sept., "	6 21	50	24		6 95	
ash paid Co. Tr., Del. Loc'l, Nov. 26, "	152 76	4 19	5 36		162 31	
Del. State, rec'd Co. Tr., Oct., "	4 80	42	19		5 41	
" " " " Dec., "	7 37	74	30		8 41	
State Tax of 1883					25,488 17	
Del. State, rec'd Co. Tr., Jan., 1884	1 59	24	08		1 91	
" " " " Feb., "	5 56	75	23		6 54	
" " " " M'ch, "	63 15	1 91	2 48		67 54	
ash Paid Co. Tr., Del. Local, " 24, "	8 95	82	36		10 13	
Del. State rec'd Co. Tr., April, "	37 53	2 13	1 50		41 16	
" " " " May, "	19 45	1 06	75		21 26	
" " " " June, "	21 67	1 16	88		23 71	
ash of Co. Tr., Del. State, July 6, '83	4 65	24	19			\$5 08
Del. Local, rec'd A. G. O., July, "	54 13	1 16	2 16			57 45
" " " " Aug., "	1 46	19	06			1 62
" " " " Sept., "	5 46	38	22			6 06
ash of Co. Tr. general acc't Nov. 26, "						70 10
" " " " State, " 26, "	693 74					693 74
" " " " Del. State, " 26, "	70 13	3 16	2 43			75 72
Del. Local, rec'd A. G. O., Oct., "	5 51	44	22			6 17
" " " " Dec., "	3 44	38	14			3 96
ash of Co. Tr., State, Feb. 11, '84	5,000 00					5,000 00
" " " " " 16, "	5,000 00					5,000 00
" " " " M'ch 7, "	5,000 00					5,000 00
" " " " Del. State, " 24, "	12 17	1 16	49			13 82
Del. State, ret'd A. G. O., " 29, "	489 45					489 45
ash of Co. Tr., State, April 9, "	5,000 00					5,000 00
" " " " " 14, "	4,997 72					4,997 72
Del. Local rec'd, A. G. O., May, "	39	06	01			46
" " " " June, "	113 74	3 40	4 55			121 69
ash of Co. Tr., State, " 23, "	1 00					1 00
" " " " Del. State, " 23, "	70 30	2 90	2 79			75 99
Del. collected at Land Office	151 99	8 72				160 63
Balance to new account					196 64	
Totals					\$26,789 65	\$26,789 65
Balance from Old Tax Law Division of Account as above					\$196 69	
" " " " New " " " "					196 64	
Regate					\$363 23	

Table No. 150.—Washtenaw County in Account with the State of Michigan.

Quarter Ending	Old Tax Law Division of Account.	Mos.	Days	Interest.	Amount. Dr.	Mos.	Days	Interest.	A
1883.									
Sept. 30	To Balance from old acc't July 1, 1883	12	--	\$16 56	\$226 58				
	Taxes, etc., rec'd Co. Tr., "	11	--	6 60	102 90				
	" " " " Aug., "	10	--	1 56	26 75				
Dec. 31	" " " " Oct., "	8	--	36	7 78				
	" " " " Dec., "	6	--	38	9 47				
	Cash of County Tr., " 3, "	6	27	30 79	764 98				
1884.									
M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1884	4	--	72	30 75				
	" " " " M'ch, "	3	--	1 12	63 90				
June 30	" " " " April, "	2	--	1 01	86 57				
	" " " " May, "	1	--	33	56 46				
	" charged back, June 30, "				2 07				
	Interest on above				59 38				
1883.									
Sept. 30	By Cash of Co. Tr., Taxes, etc., July 9, 1883					11	21	\$2 96	
	Uncollected Taxes of 1881, Sept. 30, 1883					9	--	37 06	
Dec. 31	Cash of Co. Tr., Taxes, etc., Dec. 3, 1883					6	27	14 82	
1884.									
M'ch 31	" " " " M'ch 18, 1884					3	12	34	
	" " " " gen'l acc't, " 18, "					3	12	33	
June 30	" " " " June 24, "						6		
	" " " " Taxes, etc., " 24, "						6	11	
	Interest on above								
	Balance to new account								
	Totals				\$1,447 59				\$1

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.
1883.						
Sept. 30	To Balance from old acc't, July 1, 1883					\$218 77
	Am't p'd Inst'n for D. & D., Aug. 16, "					67 89
	Del. State, rec'd Co. Tr., July, "	\$0 30	\$0 00	\$0 02		44
	" " " " Aug., "	11 23	83	47		12 52
	" " " " Sept., "	3 77	33	17		4 27
Dec. 31	" " " " Oct., "	3 46	32	15		3 83
	" " " " Nov., "	1 07	12	06		1 25
	" " " " Dec., "	1 70	19	07		1 96
	Cash p'd Co. Tr., Del. L'cl, " 3, "	38 67	1 96	1 54		42 17
1884.						
M'ch 31	State Tax of 1883					54,617 50
	Del. State Rec'd Co. Tr., Jan., 1884	6 25	74	36		7 27
	" " " " Feb., "	24 87	1 68	1 08		27 61
	" " " " M'ch, "	28 14	1 89	1 20		31 23
June 30	" " " " April, "	12 11	88	50		12 99
	" " " " May, "	1 58	09	08		1 75
	" " " " June, "	2 79	14	12		3 05
	Cash p'd Co. Tr., Del. L'cl, " 24, "	5 11	61	20		5 92
1883.						
Sept 30	By Cash of Co. Tr. Del. St., July 9, 1883	23 08	1 04	1 02		
	Del. Local rec'd A. G. O., " "	7 54	33	30		
	" " " " Aug., "	24 28	1 46	97		
Dec. 31	Cash p'd Co. Tr. gen. acc't Dec. 3, "					
	" " " " State, " 3, "	194 50				
	" " " " Del. St., " 3, "	21 84	1 17	66		
1884.						
M'ch 31	" " " " State, Feb. 1, 1884					15, 32, 4
	" " " " " 25, "					
	Del. Local rec'd A. G. O., " "	5 11	61	20		
	Del. State, rec'd A. G. O., M'ch 18, "	130 11				
	Cash of Co. Tr., Del. St., " 18, "	6 23	63	28		
June 30	" " " " State, " 24, "	487 39				
	" " " " Del. St., June 24, "	59 28	4 33	2 52		
	Del. collected at Land Office	64 16	3 19			
	To Balance to new account					49 56
	Totals					\$55,110 08 \$55,
	To Balance from Old Tax Law Division of Account as above					\$146 33
	By " " " " " " " " " "					49 56
	Net					366 77

Table No. 151.—Wayne County in Account with the State of Michigan.

Old Tax Law Division of Account.	Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
Balance from old acc't, July 1, 1883	12	--		\$207 30				
Taxes, etc., rec'd Co. Tr., July, "	11	--		16 00				
" " " " Aug., "	10	--		14 68				
" " " " Sept., "	9	--		14 24				
Cash paid " " Nov. 26, "	7	4		82 12				
" " " " Nov. 26, "	7	4		168 95				
Taxes, etc., rec'd Co. Tr., Oct., "	8	--		3 88				
" " " " Nov., "	7	--		14 38				
" " " " Dec., "	6	--		12 91				
" " " " Jan., 1884	5	--		19 76				
" " " " Feb., "	4	--		12 35				
" " " " M'ch, "	3	--		3 80				
" " " " April, "	2	--		17 69				
" " " " May, "	1	--		4 93				
" " charg'd back, June 30, "	--	--						
Interest on above	--	--		593 11				
Cash of Co. Tr., Taxes, etc., July 9, 1883					11	21	\$14 51	\$212 55
" " " " Aug. 4, "					10	26	15 78	248 91
" " " " Sept. 6, "					9	24	14 69	265 17
Uncollected Taxes of 1881, Sept. 30, "					9	--	461 84	8,796 96
Cash of Co. Tr., gen'l acc't, M'ch 14, 1884					3	16	5 82	282 27
" " Taxes, etc., " 14, "					3	16	16 68	804 20
" " " " June 26, "					--	4	1 11	1,429 12
" " gen'l acc't, " 26, "					--	4	01	18 60
Taxes at Land Office and Int. to June 30, 1884								308 50
Amount twice charged; under Sec. 124, also under Sec's 108 and 109 Tax Law and Int. to June 30, 1884								30 61
Interest on above								530 24
Balance to new account								2,805 28
Totals				\$15,717 36				\$15,717 36

Table No. 151.—Wayne County.—Continued.

Quarter Ending	New Tax Law Division of Account.	Tax.	In-terest	Col. Fee.	Expense of Sale.	Dr.
1883.						
Sept. 30	To Bal. from old account, July 1, 1883	-----	-----	-----	-----	\$2,164 10
	Am't p'd Inst'n for D. & D., Aug. 16, '83	-----	-----	-----	-----	216 59
	Del. State, rec'd Co. Tr., July, 1883	\$279 09	\$17 08	\$11 57	-----	307 74
	" " " " Aug., "	1 8 75	10 66	6 14	-----	155 55
	" " " " Sept., "	171 88	14 03	7 11	-----	193 02
Dec. 31	Cash p'd Co. Tr., State, Nov. 26, "	1 49	-----	-----	-----	1 49
	" " " " Del. L., " 26, "	30 44	1 37	1 21	-----	33 02
	Del. State, rec'd Co. Tr., Oct., "	142 86	13 31	6 03	-----	162 20
	" " " " Nov., "	183 00	18 45	7 55	-----	209 00
	" " " " Dec., "	167 13	18 56	6 90	-----	192 59
1884.						
M'ch 31	State Tax of 1883	-----	-----	-----	-----	236,675 80
	Am't p'd Sch'l for Blind, Feb. 15, 1884	-----	-----	-----	-----	7 63
	Del. State, rec'd Co. Tr., Jan., "	128 16	15 54	5 29	-----	143 99
	" " " " Feb., "	202 93	24 34	8 37	-----	235 64
	" " " " M'ch, "	2,077 02	102 05	85 17	-----	2,264 24
	Cash paid Co. Tr., Del. L., " 14, "	2 36	23	6 9	-----	2 68
June 30	Del. State, rec'd Co. Tr., April, "	1,330 36	50 67	54 36	-----	1,444 39
	" " " " May, "	951 87	63 76	39 09	-----	1,054 72
	" " " " June, "	424 76	25 29	17 77	-----	467 83
	Cash p'd Co. Tr., State, June 26, "	5,148 04	-----	-----	-----	5,148 04
	Del. State, charg'd back, " 30, "	46 38	-----	-----	-----	46 38
	Int. on Del. State Tax charged back,	-----	-----	-----	-----	3 25
1883.						
Sept. 30	By Cash of Co. Tr., Del. St., July 9, 1883	1,931 49	73 60	77 27	-----	\$2
	Del. Local, rec'd A. G. O., " "	26 08	1 04	1 04	-----	-----
	" " " " Aug., "	1 30	09	06	-----	-----
	" " " " Sept., "	3 06	24	12	-----	-----
Dec. 31	Cash of Co. Tr., gen. acc't, Nov. 26, "	-----	-----	-----	-----	-----
	" " " " Del. State, " 26, "	662 88	46 09	29 97	-----	-----
	Del. Loc'l, rec'd A. G. O., Dec., "	2 36	23	09	-----	-----
1884.						
M'ch 31	Cash of Co. Tr., State, Feb. 6, 1884	150,000 00	-----	-----	-----	150
	" " " " Del. St., M'ch 14, "	492 99	50 32	20 48	-----	80
	" " " " State, " 19, "	80,701 94	-----	-----	-----	11,
	Del. State, ret'd A. G. O., " 19, "	11,121 90	-----	-----	-----	2
June 30	Cash of Co. Tr., gen. acc't, June 26, "	-----	-----	-----	-----	3,
	" " " " Del. State, " 26, "	2,408 11	141 93	98 83	-----	-----
	Balance to new account	-----	-----	-----	-----	-----
	Totals	-----	-----	-----	-----	\$251,134 88 \$251
	To Balance from Old Tax Law Division of Account as above.	-----	-----	-----	-----	-----
	" " " " New " " " " " " " "	-----	-----	-----	-----	\$2,805 23 3,016 56
	Aggregate	-----	-----	-----	-----	\$5,821 79

Tax Law Division of Account.	Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
es, etc., rec'd Co. Tr., Aug., 1883	10	--	\$0 38	\$8 50				
" " " Sept., "	9	--	3 74	71 28				
" " " Oct., "	8	--	1 83	28 53				
" " " Nov., "	7	--	84	20 66				
" " " Dec., "	6	--	3 64	103 99				
h paid County Treas., Nov. 26, "	7	4	211 88	5,091 82				
es, etc., rec'd Co. Tr., Jan., 1884	5	--	3 68	126 13				
" " " Feb., "	4	--	3 93	168 27				
" " " M'ch, "	3	--	1 75	100 04				
" " " April, "	2	--	6 69	573 28				
" " " May, "	1	--	1 67	283 23				
" charged back, June 30, "	--	--	---	2,2 33				
erest on above			---	239 53				
ance from old account, July 1, 1883			---	---	12	--	\$8 96	\$127 00
collected taxes of 1881, Sept. 30, 1883			---	---	9	--	230 26	4,385 93
h of Co. Tr., Taxes, etc., Nov. 26, 1883			---	---	7	4	17 50	420 63
" " " " March 26, 1884			---	---	3	4	2 80	153 18
" " " general account, March 26, 1884			---	---	3	4	3 68	200 13
" " " " June 24, "			---	---	--	6	---	2 96
" " " Taxes, etc., June 24, 1884			---	---	--	6	46	394 44
es at Land Office, and Int. to June 30, 1884			---	---			---	984 13
erest on above			---	---			---	263 64
ance to new account			---	---			---	84 61
als			---	\$7,017 59			---	\$7,017 59

Tax Law Division of Account.	Tax.	In- terest	Col. Fec.	Expense of Sale.	Dr.	Cr.
State, rec'd Co. Tr., July, 1883	\$4 52	\$0 32	\$0 20	-----	\$5 04	
" " Aug., "	1 78	16	11	-----	2 04	
" " Sept., "	5 39	48	28	-----	6 15	
h paid Co. Tr.—State Nov. 25,	13			-----	13	
" Del. L., " 26,	3,816 70	170 04	149 94	-----	4,186 68	
State, rec'd Co. Tr., Oct., "	4 48	45	21	-----	5 14	
" " Dec., "	63	08	04	-----	75	
" " Nov., "	1 70	20	08	-----	1 98	
the Tax of 1883	-----	-----	-----	-----	5,461 74	
p'd School for the Blind, Feb. 15, 1884	7 07	87	31	-----	32 69	
State, rec'd Co. Tr., Jan., "	11 75	72	61	-----	8 25	
" " Feb., "	36 07	1 05	1 71	-----	19 98	
h paid Co. Tr., Del. L., " 26,	24 70	2 21	09	-----	38 84	
State, rec'd Co. Tr., April, "	38 79	2 33	1 63	-----	27 90	
" " May, "	27 62	1 35	1 11	-----	42 75	
" " June, "	23 94	1 81	94	-----	29 98	
h paid Co. Tr., Del. L., " 24,	63 82	7 80	2 54	-----	26 69	
Loc'l charg'd back, " 30,	23			-----	73 66	
on Del. State Tax, charged back	-----	-----	-----	-----	23	
				-----	02	
nance from old acc't, July 1, 1883	-----	-----	-----	-----		\$238 61
n of Co. Tr., Del. St., " 18,	22 60	1 14	1 12	-----	24 86	
Local, rec'd A. G. O., " "	1,912 67	82 53	76 46	-----	2,071 68	
" " Aug., "	1,504 21	68 16	60 12	-----	1,633 49	
" " Sept., "	147 14	10 58	5 88	-----	183 60	
" " Oct., "	16 42	1 46	66	-----	18 04	
" " Nov., "	8 28	75	33	-----	9 26	
n of Co. Tr., Del. State, " 26,	17 08	95	56	-----	18 63	
Loc'l, rec'd A. G. O., Jan., 1884	39 54	4 15	1 58	-----	45 27	
" " Feb., "	15 34	1 99	61	-----	17 94	
" " M'ch., "	8 94	1 16	35	-----	10 45	
State, ret'd " 24,	756 27	-----	-----	-----	756 27	
n of Co. Tr., State, " 24,	4,705 47	-----	-----	-----	4,705 47	
" Del. State, " 26,	6 81	73	33	-----	7 87	
Local, rec'd A. G. O., April,	85 96	12 02	3 45	-----	101 43	
" May, "	3 98	63	16	-----	4 77	
" June, "	505 39	10 94	20 22	-----	536 55	
n of Co. Tr., gen. acc't., " 24,	54 89	2 64	2 54	-----	33 69	
" Del. State, " 24,	-----	-----	-----	-----	60 07	
collected at Land Office	389 23	20 78	-----	-----	390 01	
nance to new account.	-----	-----	-----	-----	\$933 09	
als.	-----	-----	-----	-----	\$10,846 73	\$10,846 73
nance from Old Tax Law Division of Account as above—	-----	-----	-----	-----	\$94 61	
" New " " " " " "	-----	-----	-----	-----	933 09	
	-----	-----	-----	-----	\$946 45	

Leominster	56	16,000 00	56	10,000 00	8	1,700 68	2	130 00	10	1,896 68	06	17,946 68
Lena Wee	17	8,835 00	17	8,835 00	1	8,835 00	1	130 00	10	1,896 68	06	17,946 68
Livingston	30	8,835 00	30	8,835 00	1	8,835 00	1	130 00	10	1,896 68	06	17,946 68
Mackinac	40	12,473 00	40	12,473 00	1	12,473 00	1	130 00	10	1,896 68	06	17,946 68
Macomb	43	15,508 63	43	15,508 63	1	15,508 63	1	130 00	10	1,896 68	06	17,946 68
Manistee	54	15,508 63	54	15,508 63	1	15,508 63	1	130 00	10	1,896 68	06	17,946 68
Manitowish	178	50,641 67	178	50,641 67	1	50,641 67	1	130 00	10	1,896 68	06	17,946 68
Marquette	37	10,000 00	37	10,000 00	1	10,000 00	1	130 00	10	1,896 68	06	17,946 68
Mason	48	13,025 00	48	13,025 00	1	13,025 00	1	130 00	10	1,896 68	06	17,946 68
Mecosta	80	25,100 00	80	25,100 00	1	25,100 00	1	130 00	10	1,896 68	06	17,946 68
Meminee	14	3,000 00	14	3,000 00	1	3,000 00	1	130 00	10	1,896 68	06	17,946 68
Midland	6	1,500 00	6	1,500 00	1	1,500 00	1	130 00	10	1,896 68	06	17,946 68
Missaukee	31	8,075 00	31	8,075 00	1	8,075 00	1	130 00	10	1,896 68	06	17,946 68
Monroe	43	12,025 00	43	12,025 00	1	12,025 00	1	130 00	10	1,896 68	06	17,946 68
Montcalm	39	25,875 00	39	25,875 00	1	25,875 00	1	130 00	10	1,896 68	06	17,946 68
Montmorency	29	8,125 00	29	8,125 00	1	8,125 00	1	130 00	10	1,896 68	06	17,946 68
Muskegon	34	9,800 00	34	9,800 00	1	9,800 00	1	130 00	10	1,896 68	06	17,946 68
Newaygo	10	2,975 00	10	2,975 00	1	2,975 00	1	130 00	10	1,896 68	06	17,946 68
Oakland	11	2,960 00	11	2,960 00	1	2,960 00	1	130 00	10	1,896 68	06	17,946 68
Oceana	18	5,032 85	18	5,032 85	1	5,032 85	1	130 00	10	1,896 68	06	17,946 68
Ogemaw	18	5,525 00	18	5,525 00	1	5,525 00	1	130 00	10	1,896 68	06	17,946 68
Ontonagon	18	5,525 00	18	5,525 00	1	5,525 00	1	130 00	10	1,896 68	06	17,946 68
Oscoda	18	5,525 00	18	5,525 00	1	5,525 00	1	130 00	10	1,896 68	06	17,946 68
Oscoda, No liquor sold in the Co	18	5,525 00	18	5,525 00	1	5,525 00	1	130 00	10	1,896 68	06	17,946 68
Oscoda, No report received.	18	5,525 00	18	5,525 00	1	5,525 00	1	130 00	10	1,896 68	06	17,946 68
Otsego	39	11,225 00	39	11,225 00	1	11,225 00	1	130 00	10	1,896 68	06	17,946 68
Otsego, No report received.	39	11,225 00	39	11,225 00	1	11,225 00	1	130 00	10	1,896 68	06	17,946 68
Ottawa	4	1,000 00	4	1,000 00	1	1,000 00	1	130 00	10	1,896 68	06	17,946 68
Presque Isle	16	4,500 00	16	4,500 00	1	4,500 00	1	130 00	10	1,896 68	06	17,946 68
Roscommon	27	64,075 01	27	64,075 01	1	64,075 01	1	130 00	10	1,896 68	06	17,946 68
Saginaw	19	5,550 00	19	5,550 00	1	5,550 00	1	130 00	10	1,896 68	06	17,946 68
Sanilac	5	875 00	5	875 00	1	875 00	1	130 00	10	1,896 68	06	17,946 68
Schoolcraft	21	6,025 00	21	6,025 00	1	6,025 00	1	130 00	10	1,896 68	06	17,946 68
Shinwassee	64	17,791 67	64	17,791 67	1	17,791 67	1	130 00	10	1,896 68	06	17,946 68
St. Clair	24	6,750 00	24	6,750 00	1	6,750 00	1	130 00	10	1,896 68	06	17,946 68
St. Joseph	25	6,975 00	25	6,975 00	1	6,975 00	1	130 00	10	1,896 68	06	17,946 68
Tuscola	24	7,275 00	24	7,275 00	1	7,275 00	1	130 00	10	1,896 68	06	17,946 68
Van Buren	24	7,275 00	24	7,275 00	1	7,275 00	1	130 00	10	1,896 68	06	17,946 68
Washtenaw	68	18,683 88	68	18,683 88	1	18,683 88	1	130 00	10	1,896 68	06	17,946 68
Wayne	274	79,900 00	274	79,900 00	1	79,900 00	1	130 00	10	1,896 68	06	17,946 68
Waxford	21	6,100 00	21	6,100 00	1	6,100 00	1	130 00	10	1,896 68	06	17,946 68

Table No. 154—Classified Summary of Accounts with the several State Institutions, for the

NAMES OF INSTITUTIONS.	No. of Table.	RECEIPTS.			
		From State Treasury.	From Earnings and other Sources.	Total.	Loans.
Aggregates		\$1,154,821 51	\$328,748 98	\$1,483,570 49	
EDUCATIONAL:—					
State Library.....	155	\$4,000 00	\$1,272 00	\$5,272 00	
County Teachers' Institutes.....	156	1,800 00	8,083 38	9,883 38	
University of Michigan.....	157	190,283 43	61,968 17	191,253 60	
State Normal School.....	158	32,565 37	2,917 70	35,483 07	
State Agricultural College.....	159	57,708 94	11,989 74	69,708 68	
Totals		\$225,359 74	\$86,240 99	\$311,600 73	
ASYLUMS:—					
<i>Educational:</i>					
State Public School.....	160	\$39,150 00	\$192 11	\$39,342 11	
Institution for Deaf and Dumb.....	161	76,852 16	3,401 84	80,454 00	
School for the Blind.....	162	64,609 59	1,037 22	65,646 81	
Totals		\$160,611 75	\$4,831 17	\$165,442 92	
<i>For the Insane:</i>					
Michigan Asylum.....	163	\$123,485 05	\$39,699 97	\$163,185 02	
Eastern Michigan Asylum.....	164	91,162 05	65,361 39	156,523 44	
Northern Asylum.....	165	151,251 00	134 80	151,385 80	
Asylum for Insane Criminals.....	166	27,589 22		27,589 22	
Totals		\$393,497 32	\$125,196 16	\$518,693 48	
Totals		\$574,109 07	\$130,027 33	\$704,136 40	
REFORMATORY:—					
State Reform School.....	167	\$76,250 00	\$10,804 00	\$86,914 00	
Industrial Home for Girls.....	168	48,485 50	633 62	49,119 12	
State House of Correction.....	169	83,700 00	45,174 43	128,874 43	
State Prison.....	170	82,042 20	23,329 02	105,371 22	
Totals		\$290,477 70	\$79,701 07	\$370,178 77	
MISCELLANEOUS:—					
Quartermaster General's Departm't.....	171	\$40,000 00	\$32,073 95	\$72,073 95	
State Military Board.....	172	4,000 00		4,000 00	
State Pioneer Society.....	173	2,500 00	107 46	2,607 46	
Geological Survey.....	174				
Immigration Agency.....	175	8,000 00		8,000 00	
Michigan Fish Commission.....	176	10,000 00	589 18	10,589 18	
Soldiers' and Sailors' Monument Association.....	177				
Supt's of Poor of Jackson County.....	178	375 00		375 00	
Totals		\$64,875 00	\$32,779 59	\$97,654 59	

December 30, 1884, as filed with the Auditor General under Act 148, Laws of 1873.

Footings.	BALANCES SEPTEMBER 30.		DISBURSEMENTS.				
	1884. Dr.	1883. Cr.	Aggregate.	Loans.	Total.	For Building and Special Purposes.	For Current Expenses.
\$1,072,864 58	\$190,610 81	\$712 91	\$1,481,540 86	\$4,000 00	\$1,477,540 86	\$482,036 62	\$1,045,504 24
\$5,443 97	\$572 70	-----	\$4,870 27	-----	\$4,870 27	\$4,870 27	-----
10,168 38	805 80	-----	9,864 48	-----	9,864 48	329 88	\$9,534 60
236,580 28	27,011 94	-----	209,568 34	\$4,000 00	205,568 34	62,474 22	143,094 12
36,897 44	889 62	-----	36,528 02	-----	36,528 02	2,824 41	33,703 61
71,289 25	7,230 82	-----	64,608 43	-----	64,608 43	20,172 57	44,435 86
\$360,928 52	\$35,488 98	-----	\$325,439 54	\$4,000 00	\$321,439 54	\$90,671 35	\$230,768 19
\$41,105 46	\$12 60	-----	\$41,092 86	-----	\$41,092 86	\$2,555 96	\$38,536 90
86,300 51	657 62	-----	85,542 89	-----	85,542 89	32,136 20	53,406 69
96,030 82	15,614 04	-----	80,416 78	-----	80,416 78	48,419 14	31,997 64
\$223,539 79	\$16,284 26	-----	\$207,052 53	-----	\$207,052 53	\$83,111 30	\$123,941 23
\$222,208 37	\$38,227 98	-----	\$183,980 39	-----	\$183,980 39	\$12,094 93	\$171,885 46
176,800 52	37,162 68	-----	139,637 84	-----	139,637 84	11,380 09	128,257 75
152,602 80	236 34	-----	152,266 46	-----	152,266 46	152,266 46	-----
27,589 22	643 30	-----	26,940 92	-----	26,940 92	26,940 92	-----
\$379,100 91	\$76,275 30	-----	\$502,825 61	-----	\$502,825 61	\$202,682 40	\$300,143 21
\$802,437 70	\$92,559 56	-----	\$709,878 14	-----	\$709,878 14	\$285,793 70	\$424,084 44
\$88,658 41	\$14,602 89	-----	\$74,055 72	-----	\$74,055 72	\$15,667 21	\$58,388 51
56,167 92	5,243 07	-----	50,924 85	-----	50,924 85	24,580 96	26,343 89
132,684 92	3,480 69	-----	129,204 23	-----	129,204 23	3,683 73	125,520 50
113,156 08	6,264 76	-----	106,891 32	-----	106,891 32	4,257 47	102,633 85
\$300,867 33	\$29,591 21	-----	\$361,076 12	-----	\$361,076 12	\$48,189 37	\$312,886 75
\$82,895 96	\$27,600 43	-----	\$55,295 53	-----	\$55,295 53	-----	\$55,295 53
5,212 27	3,682 17	-----	1,530 10	-----	1,530 10	-----	1,530 10
3,004 01	917 03	-----	2,086 98	-----	2,086 98	\$2,086 98	-----
2,768 59	-----	-----	2,768 59	-----	2,768 59	-----	2,768 59
8,000 00	741 87	\$627 35	6,631 28	-----	6,631 28	-----	6,631 28
16,135 30	-----	-----	16,135 20	-----	16,135 20	4,945 22	11,189 98
440 00	17 11	-----	422 89	-----	422 89	350 00	72 89
375 00	12 95	85 56	276 49	-----	276 49	-----	276 49
\$118,831 03	\$32,971 06	\$712 91	\$85,147 06	-----	\$85,147 06	\$7,382 20	\$77,764 86

balance of County Institute fund returned to County Treasurers.
 set of tables last year, the one for the "Relief of sufferers by the great fire of 1881,"
 and disbursed as follows: "Unexpended balance returned to State Treasurer." The
 been closed showing a balance on hand, as it was not returned until the present
 the Appropriation table (No. 38) of this year shows the proper credit.

Table No. 155.—Classification of Receipts and Disbursements of the State Library during Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
RECEIPTS:		
From State Treasury.....	\$4,000 00	
Sale of "Michigan Reports".....	1,067 50	
Sale of "Pioneer Collections".....	124 50	
Sale of "Michigan in the War".....	90 00	
DISBURSEMENTS:		
For Books.....		\$3,442 97
Am't paid into State Tr'y { Sale of "Michigan Reports"..... \$1,067 50		
{ Sale of "Pioneer Collections"..... 124 50		
{ Sale of "Michigan in the War"..... 90 00		
Totals.....	\$5,272 00	\$3,442 97
Balance Sept. 30, 1883.....	170 97	
" Sept. 30, 1884.....		
For summary, see p. 198.	\$5,442 97	\$3,442 97

Table No. 156.—Classification of Receipts and Disbursements on Account of County Teacher Institutes during the Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
RECEIPTS:		
From State Treasury.....	\$1,800 00	
County Treasurers—Institute Funds.....	8,083 38	
DISBURSEMENTS:		
For Personal services of conductors of Institutes.....		\$1,800 00
Assistance of instructors, lecturers, etc.....		500 00
Traveling expenses of conductors, lecturers, etc.....		236 15
Rent of halls and other miscellaneous expenses.....		133 28
To Superintendent of Public Instruction:		
For Printing circulars.....	\$156 45	
Postage.....	200 90	
Mailing circulars.....	236 15	
Supplies.....	133 28	
Totals.....	\$9,863 38	\$1,800 00
Unexpended balances of Institute Funds returned to County Treasurers.....		
Balance Sept. 30, 1883.....	285 00	
" Sept. 30, 1884.....		
For Summary, see p. 198.	\$10,168 38	\$1,800 00

* For a statement of the cost of each institute, the county in which held, the amount of aid, if any, applied, etc., see Table No. 156 A.

Table No. 157.—*Classification of Receipts and Disbursements of the University of*
Iowa during the Fiscal Year closing September 30, 1884.

			Receipts.	Dis-
RECEIPTS:				
<i>From State Treasury:</i>				
Interest on University Fund.....	\$38,410 43			
University Aid (1-20 mill tax).....	40,500 00			
Appropriations for Special purposes.....	50,375 00	\$129,285 43		
<i>Students' Fees, etc.:</i>				
Department of Literature, Science, and the Arts.....	\$15,955 00			
Department of Law.....	9,255 00			
Department of Medicine and Surgery.....	10,295 00			
Homeopathic Medical College.....	2,030 00			
Department of Chemistry.....	8,229 07			
School of Pharmacy.....	2,425 00			
Dental College.....	2,145 00			
Department of Microscopy.....	255 00			
Histological Laboratory.....	688 00			
Mechanical Laboratory.....	115 00			
Department of Practical An- atomy.....	3,315 00			
Diplomas.....	4,148 00	\$58,935 07		
Less fees, etc., refunded.....	2,376 40	56,558 67		
Sale of medicine, etc., at Hospitals.....		518 34		
Sales, etc., in Dental operating rooms.....		2,709 06		
Interest on Treasurer's bank account.....		384 15		
Miscellaneous reimbursements.....		1,757 95		
		\$191,253 60		
Amount applicable to Current expenses.....		\$137,589 46		
Amount applicable to Special purposes.....		53,664 14	\$191,253 60	
DISBURSEMENTS:				
<i>For Current expenses:</i>				
Less students' fees, etc., refunded.....	2,376 40	\$145,470 52		
<i>Special Purposes:</i>				
Library building.....	\$15,732 22			
Increase of heating capacity.....	6,579 46			
Dental College.....	8,650 25			
Homeopathic Medical College.....	6,968 50			
Additional professor in Homeopathic Med. College.....	2,200 00			
University Hospital.....	3,560 84			
Homeopathic Hospital.....	2,803 64			
Eye and Ear Ward.....	14 78			
General Library.....	10,332 58			
Mechanical Laboratory.....	1,621 07			
Assistance in Mechanical Laboratory.....	1,000 00			
Physiological Laboratory.....	1,195 43			
Physical Laboratory.....	1,606 45			
Totals.....		\$191,253 60		
Loan paid during year from Current expense receipts.				
Balance, Sept. 30, 1883—Current Expense account.....	a \$28,049 74			
" Sept. 30, 1883—Special accounts.....	b 19,276 94	c 45,326 68		
" Sept. 30, 1884—Current expense account.....	\$16,545 08			
" Sept. 30, 1884—Special accounts.....	10,466 86			
For Summary, see p. 198.		\$236,580 28		

a Less than shown by Treasurer's account current for quarter ending Sept. 30, 1883, by \$ of errors, since corrected.

b More than shown by Treasurer's account current for quarter ending Sept. 30, 1883, by \$ because of an error since corrected.

c See notes "a" and "b."

153.—Classification of Receipts and Disbursements of the State Normal School, during the Fiscal Year closing September 30, 1884.

				Receipts.	Disbursements.
<i>State Treasury—</i>					
Interest on Normal School Fund.....	\$4,277 51				
Appropriation for current expenses	28,287 86	\$32,565 37			
tuition	\$2,577 50				
Laboratory Fees.....	63 00				
Diplomas.....	267 00	2,906 50			
Miscellaneous reimbursements.....		11 20			
		<u>\$35,483 07</u>			
receipts applicable to current expenses.....	\$35,483 07				
transfer to Library account.....	1,500 00	\$33,983 07			
receipts applicable to special purposes.....	\$0 00				
transfer from current expense account.....	1,500 00	1,500 00	\$35,483 07		
EXPENSES:					
Current expenses.....					\$33,703 61
<i>Special Purposes—</i>					
Library.....		\$1,480 70			
Contract's fees.....		113 80			
Painting buildings.....		784 91			
Painting buildings.....		15 00			
Building outhouses.....		450 00			2,824 41
Totals.....			\$35,483 07	\$36,528 02	
pt. 30, 1883—Special accounts.....	\$2,000 66				
pt. 30, 1883—Current expense account—overdrawn.....	586 09	1,414 57			
pt. 30, 1884—Special accounts.....	\$576 25				
pt. 30, 1884—Current expense account—overdrawn.....	308 63				369 63
Grand Summary, see p. 198.			\$36,897 64	\$36,897 64	

Table No. 159.—Classification of Receipts and Disbursements of the State Agricultural College, during the Fiscal Year closing September 30, 1884.

			Receipts.	Disb. me
RECEIPTS:				
From <i>State Treasury</i> :				
Interest on Agricultural College Fund.....	\$37,402 94			
Appropriation for current expenses.....	8,385 00			
Appropriation for special purposes.....	21,921 00	\$57,708 94		
College Dues, etc.....	\$3,364 41			
Less fees refunded.....	6 40	\$3,358 01		
Farm department.....	4,253 71			
Horticultural department.....	1,252 83			
Chemical department.....	100 00	8,963 05		
Sale of land.....		\$ 1,100 00		
Miscellaneous earnings and reimbursements.....		1,936 69		
		\$69,708 68		
Am't of receipts applicable to current expenses.....	\$47,676 93			
Add transfer from special account, under Sec. 2 Act 236, 1879.....	89 00	\$47,715 93		
Am't of receipts applicable to special purposes.....	\$23,031 75			
Deduct transfer to current expense account, under Sec. 2 Act 236, 1879.....	89 00	21,992 75	\$69,708 68	
DISBURSEMENTS:				
For current expenses.....		\$44,442 26		
Less students' fees refunded.....		6 40		\$44,
<i>Special purposes:</i>				
Professor's house.....		\$2,460 43		
Horticultural department.....		965 86		
Farm department.....		2,024 18		
Botanical department.....		1,130 68		
Department of Mathematics and Engineering.....		357 97		
Department of Zoology.....		974 34		
Chemical department.....		837 18		
Department of Botany and Horticulture.....		27 63		
Mechanical department.....		20 66		
Mechanical tools.....		619 26		
Library.....		1,554 43		
Repairs on building.....		3,772 82		
Farmers' Institutes.....		279 71		
Water-works.....		1,580 91		
Boiler house.....		3,567 08		20,
Totals.....			\$69,708 68	\$64,
Balance Sept. 30, 1883—Current expense account.....	\$2,579 21			
" Sept. 30, 1883—Special accounts, (overdrawn).....	448 64	2,130 57		
" Sept. 30, 1884—Current expense account.....	\$5,859 28			7,
" Sept. 30, 1884—Special accounts.....	1,371 54			
For summary see p. 198.			\$71,839 25	\$71,

* \$900 for C. & G'd T'k R'y right of way.

160.—Classification of Receipts and Disbursements of the State Public School during the Fiscal Year closing September 30, 1884.

			Receipts.	Disbursements.
State Treasury:				
Appropriation for current expenses.....	\$38,250 00			
Appropriations for special purposes.....	900 00	\$39,150 00		
Land garden.....		159 48		
Incidental earnings and reimbursements		32 63		
		<u>\$39,342 11</u>		
Applicable to current expenses.....		\$38,443 11		
Applicable to special purposes		900 00	\$39,342 11	
RECEIPTS:				
Current expenses.....				\$38,536 90
Special Purposes:				
Changing hospital to cottage.....		\$301 85		
Erecting hospital.....		952 44		
Furniture.....		592 55		
Improvements in ice-house.....		300 00		
Washing machines.....		366 88		
Radiators.....		43 26		2,555 96
Balance.....			\$39,342 11	\$41,092 86
Sept. 30, 1883—Current expense account.....		\$107 39		
Sept. 30, 1883—Special accounts.....		1,655 96	1,763 35	
Sept. 30, 1884—Current expense account.....				12 60
Summary see p. 198.			\$41,105 46	\$41,105 46

Table No. 161.—Classification of Receipts and Disbursements of the Institution for the Deaf and Dumb, during the Fiscal Year closing September 30, 1884.

				Receipts.	Disbursements.
RECEIPTS:					
<i>From State Treasury:</i>					
Appropriation for Current expenses..	\$53,750 00				
Appropriations for Special purposes..	23,102 16	\$76,852 16			
Board and tuition.....	\$42 50				
Shoe shop.....	1,605 33				
Cabinet shop.....	359 00				
Printing office.....	50 07				
Sewing department.....	253 39				
Farm and garden.....	586 37	2,896 66			
Miscellaneous reimbursements.....		705 18			
		\$30,454 00			
Amount applicable to Current expenses.....	\$52,235 34				
Add transfer from Special accounts.....	24	\$52,235 58			
Amount applicable to Special purposes.....	\$28,218 66				
Deduct transfer to current expense account.....	21	28,218 42	\$30,454 00		
DISBURSEMENTS:					
<i>For Current expenses:</i>					
<i>Special Purposes:</i>					
New buildings, etc.....		\$34,923 95			
Water supply.....		1,145 25			
Painting and calcimining.....		510 55			
Wood-shed.....		300 00			
Wire guards for windows.....		350 00			
Relaying walks.....		800 00			
Fire escapes.....		500 00			
Inside blinds, etc.....		300 00			
Repairing stone steps.....		411 00			
Library.....		128 79			
Indigent pupils.....		2,768 66			
Totals.....			\$30,454 00		
Balance, Sept. 30, 1883—Current expense account.....	\$1,116 29				
" Sept. 30, 1883—Special accounts.....	4,630 22	5,746 51			
" Sept. 30, 1884—Current expense account—overdrawn...	\$54 83				
" Sept. 30, 1884—Special accounts.....	713 44				
For Summary, see p. 128.				\$36,200 51	\$36,200 51

32.—Classification of Receipts and Disbursements of the School for the Blind during the Fiscal Year September 30, 1884.

			Receipts.	Disbursements.
Treasury:				
Appropriation for current expenses.....	\$32,276 25			
Appropriations for special purposes.....	32,333 34	\$64,609 59		
In shop.....		571 03		
Work-room.....		87 06		
Of farm produce.....		345 97		
Miscellaneous earnings and reimbursements.....		33 17		
		\$63,646 81		
Available to current expenses.....	\$33,313 47			
Available to special purposes.....	32,333 34	\$65,646 81		
Buildings:				
Current expenses.....				\$31,997 64
Purposes:				
In wing.....	\$27,144 84			
In wing.....	11,347 40			
Expense for Superintendent.....	8,212 56			
Fishing buildings.....	1,386 47			
Paving streets and grounds.....	327 87			48,419 14
		\$65,646 81	\$65,646 81	\$80,416 78
1900, 1883—Current expense account.....	\$1,471 37			
1900, 1883—Special accounts.....	23,912 74	30,384 01		
1900, 1884—Current expense account.....	\$2,787 10			
1900, 1884—Special accounts.....	12,826 94			15,614 04
Summary see p. 198.		\$96,030 82	\$96,030 82	

Table No. 161.—Classification of Receipts and Disbursements of the Institution for the Blind and Dumb, during the Fiscal Year closing September 30, 1884.

			Receipts.	Disbursements.
RECEIPTS:				
<i>From State Treasury:</i>				
Appropriation for Current expenses..	\$53,750 00			
Appropriations for Special purposes..	23,102 16	\$76,852 16		
Board and tuition.....	\$42 50			
Shoe shop.....	1,606 33			
Cabinet shop.....	359 00			
Printing office.....	50 07			
Sewing department.....	253 29			
Farm and garden.....	596 37	2,896 06		
Miscellaneous reimbursements.....		705 18		
		\$80,454 00		
Amount applicable to Current expenses.....	\$52,235 34			
Add transfer from Special accounts.....	24	\$52,235 58		
Amount applicable to Special purposes.....	\$23,218 66			
Deduct transfer to current expense account.....	21	23,218 42	\$80,454 00	
DISBURSEMENTS:				
<i>For Current expenses:</i>				
<i>Special Purposes:</i>				
New buildings, etc.....		\$24,923 95		\$53,4
Water supply.....		1,145 25		
Painting and calcimining.....		610 55		
Wood-shed.....		300 00		
Wire guards for windows.....		350 00		
Relaying walks.....		800 00		
Fire escapes.....		500 00		
Inside blinds, etc.....		300 00		
Repairing stone steps.....		411 00		
Library.....		126 79		
Indigent pupils.....		2,768 66		33,1
Totals.....			\$80,454 00	\$85,5
Balance, Sept. 30, 1883—Current expense account.....	\$1,116 29			
" Sept. 30, 1883—Special accounts.....	4,630 22	5,746 51		
" Sept. 30, 1884—Current expense account—overdrawn...	\$74 89			
" Sept. 30, 1884—Special accounts.....	712 44			
For Summary, see p. 198.			\$86,200 51	\$86,2

ERRATA.

In the above table (No. 161) the receipts from *State Treasury* should read as follows, viz.:

Appropriation for Current Expenses.....	\$48,750 00	
Appropriation for Special Purposes.....	28,102 16	\$76,852 16

162.—Classification of Receipts and Disbursements of the School for the Blind during the Fiscal Year September 30, 1884.

			Receipts.	Disbursements.
<i>to Treasury:</i>				
Appropriation for current expenses.....	\$32,276 25			
Appropriations for special purposes.....	32,333 34	\$64,609 59		
Room shop.....		571 03		
Girls' work-room.....		87 06		
Sale of farm produce.....		345 97		
Miscellaneous earnings and reimbursements.....		83 17		
		<u>\$65,646 81</u>		
Applicable to current expenses.....		\$33,313 47		
Applicable to special purposes.....		32,333 34	\$65,646 81	
EXPENSES:				
Current expenses.....				\$31,997 64
<i>Special Purposes:</i>				
South wing.....		\$27,144 84		
North wing.....		11,347 40		
Residence for Superintendent.....		8,212 56		
Furnishing buildings.....		1,386 47		
Grading streets and grounds.....		527 87		48,419 14
Balance.....			\$65,646 81	\$30,416 78
t. 30, 1883—Current expense account.....		\$1,471 27		
t. 30, 1883—Special accounts.....		23,912 74	30,384 01	
t. 30, 1894—Current expense account.....		\$2,787 10		
t. 30, 1894—Special accounts.....		12,826 94		15,614 04
Summary see p. 198.			\$66,030 82	\$66,030 82

Table No. 163.—Classification of Receipts and Disbursements of the Michigan Asylum for the Insane, during the Fiscal Year closing September 30, 1884.

				Receipts.	D
RECEIPTS:					
<i>From State Treasury:</i>					
Appropriations for Special purposes.....	\$8,545 70				
Support of permanent patients.....	105,776 17				
Support of non-resident patients.....	2,994 30				
Support of insane soldiers.....	4,343 98				
Support of insane criminals.....	3,835 00		\$123,495 05		
Support of county patients.....		\$30,995 38			
Support of private patients.....	\$19,380 76				
Less advance payments re-					
funded.....	348 83	19,031 94	50,027 32		
Miscellaneous earnings and reimbursements.....			672 65		
			\$183,195 02		
Amount applicable to Current expenses.....	\$174,649 32				
Add transfer from special account ¹	188 75		\$174,818 07		
Amount applicable to special purposes.....	\$8,545 70				
Deduct transfer to Current expense account ¹	188 75	8,376 95	\$183,195 02		
DISBURSEMENTS:					
<i>For Current expenses:</i>					
Less advance payments for maintenance of private			\$172,558 11		
patients refunded.....			672 65		
<i>Special Purposes:</i>					
Officers' salaries.....	\$8,545 70				
Infirmary.....	1,367 90				
Painting and pencilling walls.....	2,068 54				
Woven wire mattresses.....	112 79				
Totals.....			\$183,195 02		
Balance, Sept. 30, 1883—Current expense account.....	\$43,980 24				
" Sept. 30, 1883—Special accounts—overdrawn.....	4,966 89		39,013 35		
" Sept. 30, 1884—Current expense account.....	\$46,913 85				
" Sept. 30, 1884—Special accounts—overdrawn.....	8,684 87				
For Summary, see p. 198.				\$222,908 37	\$222,908 37

¹ Under Sec. 2, Act 236 of 1879.

164.—Classification of Receipts and Disbursements of the Eastern Michigan Asylum for the Insane, during the Fiscal Year closing September 30, 1884.

			Receipts.	Disbursements.
State Treasury:				
Appropriations for special purposes.....	\$11,250 00			
Support of permanent patients.....	75,963 95			
Support of non-resident patients.....	2,700 10			
Support of insane soldiers.....	351 01			
Support of insane criminals.....	996 99	\$91,162 05		
Support of county patients.....		47,697 01		
Support of private patients.....		15,875 86		
Arm and stock.....		772 97		
Miscellaneous earnings and reimbursements.....		1,515 55		
		<u>\$156,523 44</u>		
Applicable to Current expenses.....		<u>\$145,273 44</u>		
Applicable to Special purposes.....		11,250 00	\$156,523 44	
EXPENSES:				
Current expenses.....				\$128,257 75
Special purposes:				
Officers' salaries.....		\$8,400 00		
Books and pictures.....		130 09		
Additional power boiler.....		2,850 00		11,380 69
Totals.....			\$156,523 44	\$139,637 84
Sept. 30, 1883—Current expense account.....		^a \$20,108 94		
Sept. 30, 1883—Special accounts.....		168 14	20,277 08	
Sept. 30, 1884—Current expense account.....		^b \$37,124 63		
Sept. 30, 1884—Special accounts.....		38 05		^b \$37,162 68
For Summary see p. 198.			\$176,800 52	\$176,800 52

than shown by Treasurer's account current for Sept. 30, 1883, in consequence of errors
 unt, since corrected.
 re than shown by Treasurer's account current for Sept. 30, 1884, in consequence of errors
 unt, not yet corrected.

165.—Classification of Receipts and Disbursements of the Northern Michigan Asylum for the Insane, during the Fiscal Year closing September 30, 1884.

		Receipts.	Disbursements.
State Treasury, for building and special purposes.....		\$152,251 00	
Farm.....		134 80	
EXPENSES:			
Building and Special Purposes:			
Architect's fees.....			\$1,000 00
Construction.....			146,696 20
Salaries of Superintendents, Treasurer, et al.....			4,277 50
Land, ditching, etc.....			29 37
Incidentals.....			263 39
Totals.....		\$151,385 80	\$152,266 46
September 30, 1883—Special accounts.....		1,117 00	
September 30, 1884—Special accounts.....			236 34
Summary see p. 198.		\$152,502 80	\$152,502 80

Table No. 166.—Classification of Receipts and Disbursements of the Asylum for Insane Criminals during the Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
RECEIPTS:		
From State Treasury, for building and special purposes.....	\$27,589 22	
DISBURSEMENTS:		
For Services and expenses of architect.....		\$6,000 00
Labor and material.....		24,000 00
Implements of labor.....		4,000 00
Advertising.....		500 00
Freight, etc.....		500 00
Services and expenses of members of Board of Managers.....		3,000 00
Salaries of treasurer and clerk.....		600 00
Incidentals.....		1,000 00
Totals.....	\$27,589 22	\$38,500 00
Balance, Sept. 30, 1884.....		0
For Summary see p. 198.	\$27,589 22	\$27,589 22

Table No. 167.—Classification of Receipts and Disbursements of the State Reform School during the Fiscal Year closing September 30, 1884.

			Receipts.	Disbursements.
RECEIPTS:				
From State Treasury:				
Appropriation for current expenses.....	\$56,250 00			
Appropriations for special purposes.....	20,000 00	\$76,250 00		
Boys' labor.....	\$8,679 20			
Farm and stock.....	571 60			
Admission of visitors.....	226 00			
Interest on bank deposits.....	309 42			
Miscellaneous earnings and reimbursements.....	877 78	10,664 00		
		\$86,914 00		
Amount of receipts applicable to current expenses.....	\$66,314 00			
Add transfer from special accounts.....	160 62	\$66,474 62		
Amount of receipts applicable to special purposes.....	\$20,600 00			
Deduct transfer to current expense account.....	160 62	20,439 38	\$86,914 00	
DISBURSEMENTS:				
For current expenses.....				\$58,330 00
Building, etc.....				15,660 00
Totals.....			\$86,914 00	\$74,000 00
Balance Sept. 30, 1883—Current expense account.....	* \$1,098 70			
" Sept. 30, 1883—Special accounts.....	645 71	* 1,744 41		
" Sept. 30, 1884—Current expense account.....	\$9,184 81			
" Sept. 30, 1884—Special accounts.....	5,417 82			14,600 00
For Summary, see p. 198.			\$88,658 41	\$88,658 41

* \$0.50 more than shown by Treasurer's account current for Sept. 30, 1883, because of an error in the accounts, since corrected.

1884.—Classification of Receipts and Disbursements of the State Industrial Home for Girls, during the Fiscal Year closing September 30, 1884.

			Receipts.	Disbursements.
Treasury:				
Appropriation for Current expenses.....	\$29,595 50			
Appropriation for Special purposes.....	18,890 00	\$48,485 50		
Engineering department.....		174 32		
Land and stock.....		267 84		
Interest on deposits.....		91 66		
Session of visitors.....		32 30		
Miscellaneous earnings and reimbursements.....		67 50		
		\$49,119 12		
Applicable to Current expenses.....	\$30,137 46			
Applicable to Special purposes.....	18,981 66	\$49,119 12		
EXPENSES:				
Current expenses.....				\$26,343 89
Special purposes:				
Library and school books.....	\$89 72			
Amplifying grounds.....	155 00			
Building one cottage.....	24,253 74			
House, hose cart, ladders, etc.....	83 50			24,580 96
			\$49,119 12	\$50,924 85
Sept. 30, 1883—Current expense account, overdrawn.....	\$3,052 72			
Sept. 30, 1883—Special accounts.....	10,101 52	7,048 80		
Sept. 30, 1884—Special accounts.....	\$4,502 22			
Sept. 30, 1884—Current expense account.....	740 85			* 5,243 07
Summary, see p. 198.			\$56,167 92	\$56,167 92

than shown by Treasurer's account current for Sept. 30, 1884, in consequence of an account, uncorrected at date.

Table No. 169.—Classification of Receipts and Disbursements of the State House of Correction, during the Fiscal Year closing September 30, 1884

			Receipts.	Disbursements.
RECEIPTS:				
From State Treasury:				
Appropriation for current expenses	\$82,000 00			
Appropriations for special purposes	1,700 00	\$83,700 00		
Labor of inmates	\$36,742 93			
Bone work	199 43			
Board of employes, <i>et al.</i>	2,519 40			
Admission of visitors	429 00	39,890 76		
Miscellaneous earnings and reimbursements		5,283 67		
		<u>\$128,874 43</u>		
Amount applicable to current expenses*		\$126,884 78		
Amount applicable to special purposes		1,989 65	\$128,874 43	
DISBURSEMENTS:				
For current expenses				\$126,884 78
Special purposes:				
Library		\$542 33		
General repairs		1,750 57		
Extra room for boiler		300 00		
Ventilating shops		200 00		
Steam boilers, etc.		302 46		
Water and gas		192 14		
Heating dry kilns		40 28		
Repainting cornice		78 85		
Erecting gallery in chapel		3 60		
New engine-room and stack		19 00		
Rebuilding west gate		8 54		
Rebuilding ovens		3 30		
Rebuilding engine-room		3 87		
Washing machines		48 50		
Additional work shops		5 21		
Surgical instruments		2 95		
Stools for dining-room		1 98		
Fifty-two tables		18 40		
Convict percentage		11 75		
Fencing grounds		153 00		3,810 49
Totals			\$128,874 43	\$126,884 78
Balance, Sept. 30, 1883—Current expense account	\$1,965 43			
" Sept. 30, 1883—Special accounts	2,545 06		3,810 49	
" Sept. 30, 1884—Current expense account	\$2,629 71			
" Sept. 30, 1884—Special accounts	850 98			3,810 49
For summary, see p. 126.			\$132,684 92	\$132,684 92

170.—Classification of Receipts and Disbursements of the State Prison, during the Fiscal Year closing September 30, 1884.

			Receipts.	Disbursements.
State Treasury :				
For Current expenses.....	\$19,083 65			
Appropriations for Special purposes.....	3,300 00			
Amount collected of contractors for convict labor, by Warden, and paid into State Treasury, under act 4, of 1879.....	59,655 55	\$82,042 20		
Convict labor, exclusive of overwork credited to convicts.....	\$63,865 91			
For shop and baths.....	240 45			
Provision of visitors.....	2,213 60	65,819 96		
Miscellaneous earnings and reimbursements.....		9,488 66		
Lot deposits, including overwork credited to convicts.....		7,575 95		
Gross receipts.....		\$164,926 77		
Deduct amount paid into State Treasury under Act 4 of 1879.....		59,655 55		
Net receipts.....		\$105,271 22		
Applicable to Current expenses.....		\$101,987 86		
Applicable to Special purposes.....		3,303 36	\$105,271 22	
EXPENDITURES:				
Current expenses.....		\$102,633 85		
Amount paid into State Treasury under act 4 of 1879.....		59,655 55		
Special purposes :				
Post wing.....	\$800 22			
School and wareroom.....	270 12			
Laundry.....	22 50			
Living Cooper street.....	3,164 63	4,257 47		
Gross disbursements.....		\$166,540 87		
Deduct amount paid into State Treasury under Act 4 of 1879.....		59,655 55		
Net disbursements.....		\$106,891 32		\$106,891 32
Totals.....		\$105,271 22	\$105,271 22	\$106,891 32
Sept. 30, 1883—Current expense accounts.....	\$1,663 34			
Sept. 30, 1883—Special accounts.....	6,221 52	7,884 86		
Sept. 30, 1884—Current expense account.....	\$997 35			
Sept. 30, 1884—Special accounts.....	5,267 41			6,264 76
Summary, see p. 198.		\$113,156 08	\$113,156 08	

Table No. 171.—Classification of Receipts and Disbursements of the Quartermaster General's Department, during the Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
RECEIPTS:		
From State Treasury.....	\$40,000 00	
Gov. Josiah W. Begole, check No. F 33,678 on Treasury of the United States.....	31,759 45	
Sale of condemned military stores.....	313 50	
DISBURSEMENTS:		
For Rent of armories.....		\$7,000 00
Care, etc., of arms.....		2,000 00
Tents, flags, and guidons.....		1,000 00
Quartermaster's stores.....		1,000 00
Compilation of Militia Laws and Sharp's Rifle Manual.....		3,000 00
Printing, binding, etc.....		2,000 00
Allowance for incidentals at Regimental and Company headquarters.....		2,000 00
Expenses attending election of officers.....		2,000 00
Services and expenses of State Military Board.....		3,000 00
Services of clerks, armorer, <i>et al.</i>		2,000 00
Traveling expenses of State Military officers.....		2,000 00
Incidental expenses of State Military offices.....		2,000 00
Miscellaneous purposes.....		2,000 00
Expenses of Encampment:		
Transportation of troops.....	\$3,683 81	
Subsistence of troops.....	1,089 73	
Pay of officers and men.....	18,512 64	
Pay of bands.....	500 00	
Drugs and medicines.....	791 49	
Prize medal.....	75 00	
Incidentals.....	6,430 77	
Expenses of Rifle Team at Creedmoor, etc.....		1,000 00
Totals.....	\$72,073 95	\$55,212 27
Balance, Sept. 30, 1883.....	10,823 01	
" Sept. 30, 1884.....		27,600 00
For summary, see p. 188.	\$82,895 96	\$82,812 27

* The voucher for \$1,200.00 referred to in a footnote in Table No. 173, Auditor General's Report for 1883, was subsequently withdrawn, and an amended account current filed, showing balance here stated. Detailed vouchers for the expenses incurred at Creedmoor were filed with accounts for June, 1884.

Table No. 172.—Classification of Receipts and Disbursements of the State Military Board during the Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
RECEIPTS:		
From State Treasury.....	\$4,000 00	
DISBURSEMENTS:		
For Maintaining disabled soldiers at Harper Hospital, Detroit.....		\$1,200 00
Transportation of soldiers.....		2,000 00
Salary of Superintendent of "Soldiers' Home".....		
Stationery and printing.....		
Totals.....	\$4,000 00	\$1,500 00
Balance, Sept. 30, 1883.....	1,212 27	
" Sept. 30, 1884.....		3,600 00
For Summary, see page 198.	\$5,212 27	\$5,100 00

α\$0.20 less than shown by Treasurer's account current for Sept. 30, 1884, because of an error in the accounts uncorrected at date.

No. 173.—Classification of Receipts and Disbursements of the State Pioneer Society during the Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
From <i>State Treasury</i> :		
Appropriation for the collection of a library, etc....	\$700 00	
Appropriation for publishing "Pioneer Collections".....	1,800 00	
Membership fees.....		69 00
Sale of "Pioneer Collections".....		37 50
Sale of song books.....		96
EXPENSES:		
For Paper for Vol. IV. of "Pioneer Collections".....		\$345 10
Proof-reading on Vols. IV. and V.		200 00
Printing and binding.....		1,013 42
Books, etc.....		105 00
Postage, stationery, and express.....		60 49
Traveling expenses of members of committees.....		307 82
Incidentals.....		55 15
Totals.....	\$2,607 46	\$2,086 98
Sept. 30, 1883.....	396 55	
Sept. 30, 1884.....		917 08
Summary, see p. 198.	\$3,004 01	\$3,004 01

No. 174.—Classification of Receipts and Disbursements on account of the Geological Survey during the Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
EXPENSES:		
Expenses of survey.....		\$424 27
Salary of State Geologist.....		2,000 00
Microscope, etc.....		129 25
Office rent and miscellaneous expenses.....		215 07
Total.....		\$2,768 59
Sept. 30, 1883.....	\$2,513 71	
Sept. 30, 1884—overdraw.....	254 88	
Summary, see p. 198.	\$2,768 59	\$2,768 59

Table No. 175.—Classification of Receipts and Disbursements on account of the Immigration Agency, during the Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
RECEIPTS:		
From State Treasury.....	\$8,000 00	
DISBURSEMENTS:		
For Advertising.....		\$3,500 00
Postage, express, freight, etc.....		1,500 00
Translating and publishing pamphlets, etc.....		400 00
Services of clerks, janitor, etc.....		300 00
Office rent.....		300 00
Incidental expenses.....		200 00
Totals.....	\$8,000 00	\$6,200 00
Balance, Sept. 30, 1883—overdrawn.....		600 00
" Sept. 30, 1884.....		700 00
For Summary, see p. 198.	\$8,000 00	\$8,000 00

Table No. 176.—Classification of Receipts and Disbursements of the Fish Commission, during the Fiscal Year ending September 30, 1884.

		Receipts.	Disbursements.
RECEIPTS:			
From State Treasury:			
Appropriation for current expenses.....	\$10,000 00		
Earnings and reimbursements.....	599 18	\$10,599 18	
DISBURSEMENTS:			
For Current expenses.....	\$11,189 98		\$16,135 90
Special purposes.....	4,945 22		
Totals.....		\$10,599 18	\$16,135 90
Balance, Sept. 30, 1883—Special account.....	\$4,955 13		
" Sept. 30, 1883—Current expense account.....	579 44	5,534 57	
" Sept. 30, 1884—Special account.....	a 99 91		
" Sept. 30, 1884—Current expense account (overdrawn)...	11 86	1 45	
For Summary, see p. 198.		\$16,135 90	\$16,135 90

*Balance, \$5.30 more than shown by Treasurer's account current for Sept. 30, 1884, because of uncorrected error of 20 cents in previous year's accounts, also an uncorrected error of \$5.30 in current year's accounts.

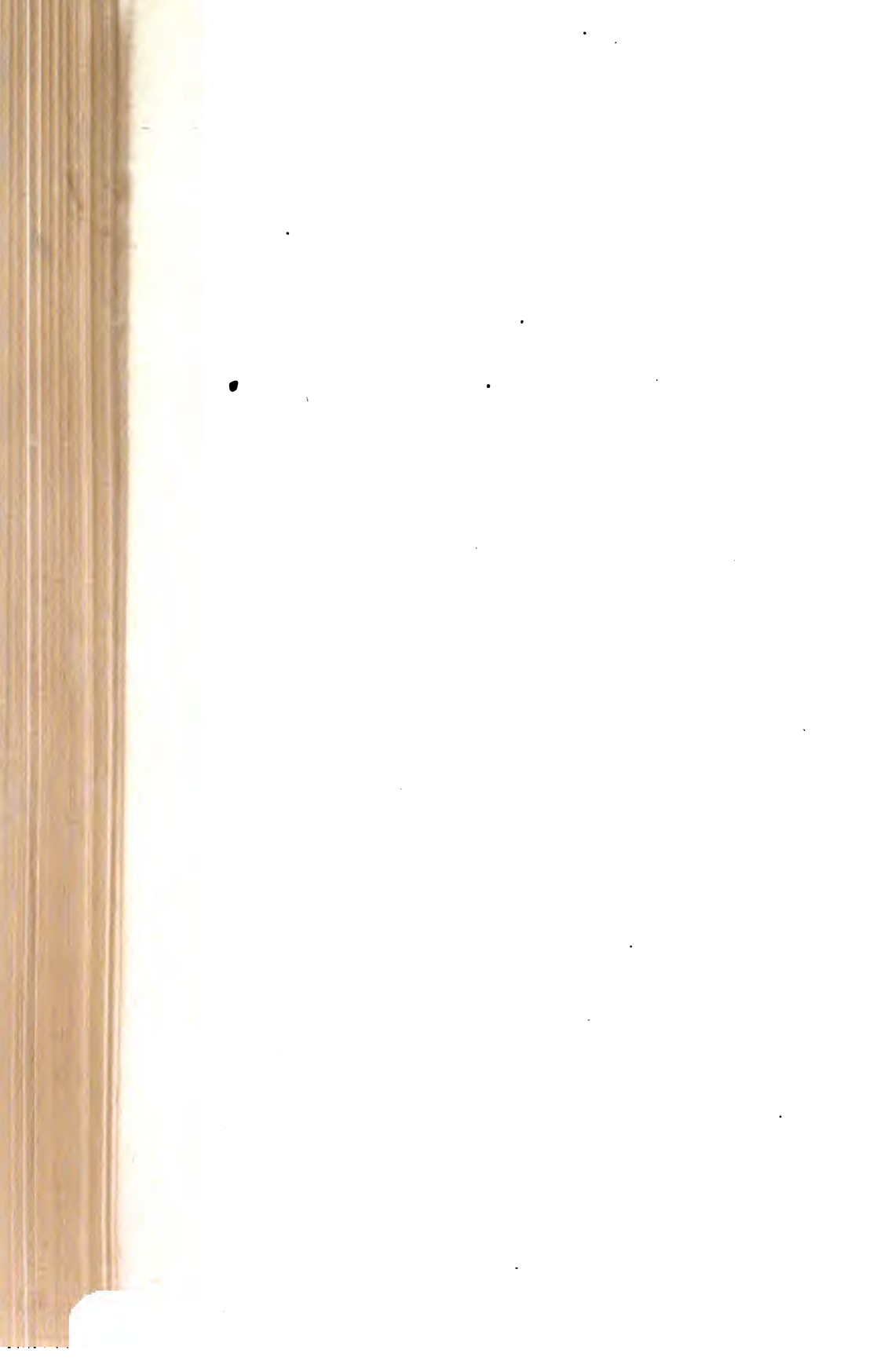
177.—Classification of Receipts and Disbursements of the Soldiers and Sailors' Maintenance Association during the Fiscal Year closing September 30, 1884.

	Receipts.	Disbursements.
NTS:		
ent expenses		\$73 89
al purposes		350 00
tal		\$423 89
.. 30, 1883, current expense account	\$90 00	
.. 30, 1883, special account	350 00	
	\$440 00	
.. 30, 1884, current exp. nse account		17 11
ary see p. 198.	\$440 00	\$440 00

178.—Classification of Receipts and Disbursements of the Superintendents of of Jackson County for the Maintenance of Edward Murphy during the r closing September 30, 1884.

	Receipts.	Disbursements.
.. Treasury	\$375 00	
NTS:		
and washing		\$220 00
ing		55 24
entals		1 25
als	\$375 00	\$276 49
.. 30, 1883, overdrawn		85 58
.. 30, 1884		12 95
ary, see p. 198.	\$375 00	\$375 00





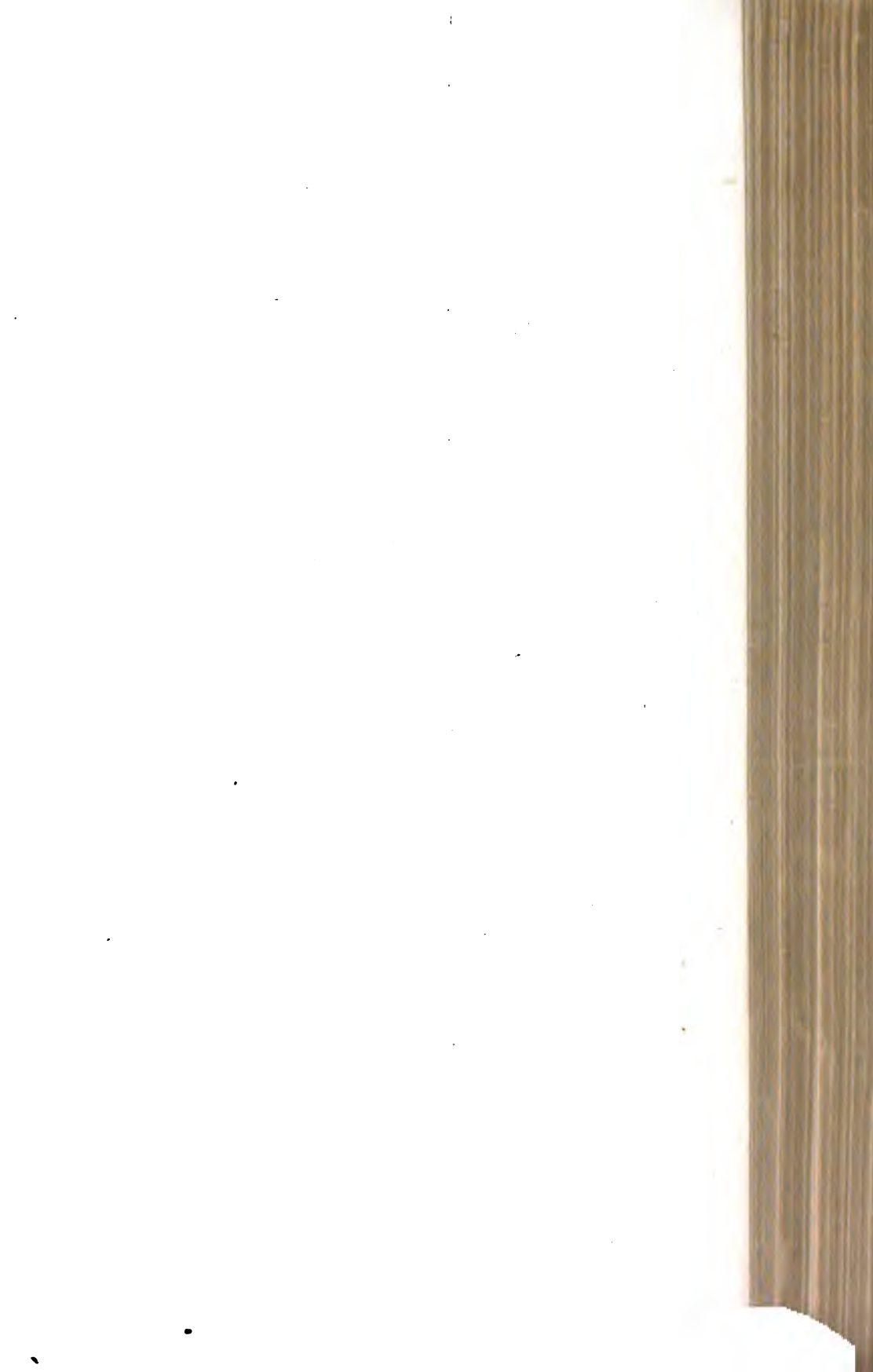


Table No. 181.—Summary of Annual Analysis of State Treasury Receipts.

ANALYSIS OF RECEIPTS.					
Gross Receipts.	Land Warrants.	Refundings and Reimbursements.	NET CASH RECEIPTS.		
			Total.	Not-Revenue.	Revenue.
\$44,769,586 36	\$3,586,291 85	\$7,478,538 37	\$33,704,758 14	\$8,111,218 97	\$25,593,539 17
2,208,929 55	73,382 23	48,085 75	2,088,451 57	435,141 64	1,653,309 93
1,744,406 29	34,445 67	30,586 30	1,679,375 32	531,560 63	1,147,814 69
1,833,894 77	33,668 14	31,676 97	1,769,479 66	532,307 39	1,237,172 27
2,360,914 44	70,350 82	13,520 62	2,277,743 60	527,948 08	1,749,795 52
2,225,812 77	67,951 74	82,676 45	2,075,184 58	538,086 62	1,537,097 96
2,793,321 90	54,667 35	108,304 25	2,630,350 30	613,757 60	2,016,592 70
2,607,298 07	51,016 31	103,900 84	2,452,370 92	580,955 69	1,871,415 23
2,916,084 45	112,440 62	99,475 85	2,704,167 98	560,889 64	2,143,278 34
2,752,797 63	48,183 65	87,364 42	2,617,349 56	507,311 56	2,109,938 00
3,305,618 42	84,215 20	69,262 58	3,152,140 64	769,879 07	2,382,261 57
\$69,519,586 65	\$4,214,613 08	\$8,152,701 30	\$57,152,279 27	\$13,714,066 89	\$43,438,205 38
\$69,519,586 65					

^a Footings of Table No. 132, p. 385, Auditor General's Report for 1874.

^b See note "b," Table No. 255, Auditor General's Report for 1875.

^c Footings of Table No. 5, Auditor General's Report for 1875.

^d Footings of Table No. 4, Auditor General's Report for 1876.

^e Footings of Table No. 6, Auditor General's Report for 1877.

^f Footings of Table No. 6, Auditor General's Report for 1878.

from March 1, 1886, to September 30, 1884, inclusive.

ANALYSIS OF DISBURSEMENTS.

NET CASH DISBURSEMENTS.			Refundings and Reimburse- ments.	Land Warrants.	Gross Disbursements.
Revenue.	Not-Revenue.	Total.			
23,339,921 19	\$7,294,532 63	\$32,634,453 82	\$7,478,538 37	\$3,586,291 85	\$48,089,314 04
1,453,897 43	475,731 96	1,929,619 39	48,086 76	72,382 23	2,050,087 37
1,318,374 72	526,101 89	1,844,476 52	30,585 30	34,445 07	1,909,507 49
1,707,305 98	516,407 75	2,223,713 73	31,676 97	32,668 14	2,236,058 84
1,976,331 72	510,342 76	2,487,174 48	12,820 52	70,350 52	2,570,345 32
1,315,305 06	554,052 34	1,869,357 40	82,676 46	67,851 74	2,019,885 59
1,055,134 01	602,840 81	1,657,974 82	108,304 25	54,667 35	1,820,946 42
1,681,199 35	556,552 51	2,237,651 86	103,900 84	51,016 31	2,392,569 01
2,195,566 64	544,240 20	2,739,396 84	99,475 85	112,440 62	2,951,513 31
2,806,306 61	494,108 96	3,300,415 57	87,364 42	48,183 65	3,436,463 64
2,344,140 47	740,927 68	3,085,077 15	69,262 58	84,216 20	3,238,554 93
13,194,072 18	\$12,815,869 40	\$56,008,941 58	\$8,152,701 30	\$4,214,613 08	\$68,377,255 96
Cash in Treasury, September 30, 1884.....					1,142,330 69
					\$69,519,586 65

Table No. 6, Auditor General's Report for 1879.
 Table No. 6, Auditor General's Report for 1880.
 Table No. 6, Auditor General's Report for 1881.
 Table No. 6, Auditor General's Report for 1882.
 Table No. 6, Auditor General's Report for 1883.
 Table No. 6, Auditor General's Report for 1884.

—Refundings and Reimbursements on Receipt and Expenditure Sides of Analytical
 Accounts Received in one Fund, and Refunded or Reimbursed through Another Fund.

FUNDS AND ACCOUNTS.	EXCESS OF REFUNDINGS AND REIMBURSEMENTS.	
	Receipt Side.	Expenditure Side.
.....	\$2,228,837 05	
.....		\$1,687,622 25
.....		11,250 00
.....		66,000 00
.....		848,000 00
.....		3,868 43
.....	1,399 95	
.....	912,600 05	
.....		1,656 53
.....	1,656 53	
.....	312 50	
.....	20,253 34	
.....		55,356 40
.....		489,365 81
.....	\$3,163,119 42	\$3,163,119 42

Table No. 183, p. 191, Auditor General's Report for 1883.

Table No. 193.—Summary of Tables of "Analysis of State Treasury Receipts and Disbursements."

ANALYSIS OF RECEIPTS.				TABLES SUMMARIZED.			ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.			Nos.	NAMES.	NET CASH DISBURSEMENTS.			Gross Disbursements.
		Total.	Not-Revenue.	Revenue.			Revenue.	Not-Revenue.	Total.	
*\$36,757,655 84	\$3,140,256 51	\$33,617,399 33	\$9,041,400 64	\$24,606,948 69	184	General	\$19,570,205 00	\$9,232,688 96	\$28,802,873 96	\$28,802,873 96
\$3,053,042 53	8,069 44	8,044,943 09	203,396 67	8,241,556 43	185	Specific Tax	4,460,329 80	68,809 83	4,529,139 63	8,069 44
b 8,367,311 79	3,626,276 65	4,341,113 35	68,809 83	4,272,308 52	c 198	General Improvement	1,005,230 50	---	1,005,230 50	1,005,230 50
244,193 44	34,411 19	208,782 25	---	52,127 53	d 190	Stinking	2,513,457 43	---	2,513,457 43	45,661 19
327,304 86	275,177 33	52,127 53	---	---	e 196	Two-Million-Loan Sink	---	---	---	341,177 33
503,064 12	7,137 16	495,946 96	---	495,946 96	3 192	War Loan Sinking	1,172,400 00	---	1,172,400 00	848,000 00
70,120 23	268 36	69,852 17	---	61,625 17	187	University	124 34	---	124 34	7,137 16
288,777 84	16,450 44	272,327 40	8,037 00	272,327 40	188	Normal School	540 36	8,037 00	8,577 36	8,535 73
3,203,664 90	43,265 66	3,160,399 24	---	3,160,399 24	189	Agricultural College	---	---	---	16,450 44
8,191 29	---	8,191 29	---	---	190	Primary School	37,351 45	38 05	37,389 50	84,521 59
e 4,577,755 12	13,394 88	850,713 95	48 97	8,142 32	191	Escheats	---	48 97	48 97	48 97
87,934 10	784 75	87,138 35	---	---	192	Swamp Land	2,244,649 40	---	2,244,649 40	3,069,466 68
69,430 20	6,386 71	63,143 49	---	---	* 297	Asylum	1,092,493 44	55,048 49	1,147,541 83	2,332,783 50
480,509 52	1,534 18	487,975 34	487,975 34	---	* 298	State Building	223,921 60	---	223,921 60	1,090,928 64
61,608 17	545 66	61,062 51	---	---	* 299	University Aid	---	---	---	223,921 60
107,903 67	1,753 22	106,151 45	106,151 45	---	193	University Interest	840,337 70	487,975 34	1,328,313 04	1,330,347 23
1,980,086 59	9,471 45	1,970,565 14	1,970,565 14	---	194	Agricultural College Interest	3,676,783 06	---	3,676,783 06	3,676,783 06
135,030 02	445 43	134,584 54	134,584 54	---	195	Primary School Interest	5,394,300 75	9,760 77	5,394,300 75	2,445,553 73
2,647,706 84	1,025,523 72	1,624,183 12	---	---	* 214	Swamp Land Interest	---	---	---	7,375,017 34
2,498 37	805 23	2,498 37	---	---	197	War	3,557,988 94	---	3,557,988 94	445 48
3,227 69	1,304 14	2,083 55	---	---	d 200	Militia	27,961 55	---	27,961 55	110,923 67
---	---	---	---	---	d 210	Toledo War	423 38	---	423 38	28,966 78
---	---	---	---	---	* 216	Military	231,674 63	---	231,674 63	805 23
---	---	---	---	---	* 217	Soldiers' Aid	23,500 00	---	23,500 00	2,860 67
---	---	---	---	---	d 213	Soldiers' Relief	---	---	---	23,500 00
---	---	---	---	---	d 214	Soldiers' Home	38,000 00	---	38,000 00	1,343 37
---	---	---	---	---	d 191	St. Mary's Canal	12,500 00	---	12,500 00	19,500 00
---	---	---	---	---	d 216	Portage Lake Canal	402,545 13	---	402,545 13	3,366 44
---	---	---	---	---	d 217	Confiscant	88 25	---	88 25	405,911 57
---	---	---	---	---	d 218	Library	16,419 40	---	16,419 40	88 25
---	---	---	---	---	d 219	Geological	---	---	---	4,623 42
---	---	---	---	---	d 220	Bank	---	---	---	3,936 66
---	---	---	---	---	d 221	Bank	---	---	---	15,676 87
---	---	---	---	---	d 222	Bank	---	---	---	3,936 66
---	---	---	---	---	d 223	Bank	---	---	---	3,936 66
---	---	---	---	---	d 224	Bank	---	---	---	3,936 66
---	---	---	---	---	d 225	Bank	---	---	---	3,936 66
---	---	---	---	---	d 226	Bank	---	---	---	3,936 66
---	---	---	---	---	d 227	Bank	---	---	---	3,936 66
---	---	---	---	---	d 228	Bank	---	---	---	3,936 66
---	---	---	---	---	d 229	Bank	---	---	---	3,936 66
---	---	---	---	---	d 230	Bank	---	---	---	3,936 66
---	---	---	---	---	d 231	Bank	---	---	---	3,936 66
---	---	---	---	---	d 232	Bank	---	---	---	3,936 66
---	---	---	---	---	d 233	Bank	---	---	---	3,936 66
---	---	---	---	---	d 234	Bank	---	---	---	3,936 66
---	---	---	---	---	d 235	Bank	---	---	---	3,936 66
---	---	---	---	---	d 236	Bank	---	---	---	3,936 66
---	---	---	---	---	d 237	Bank	---	---	---	3,936 66
---	---	---	---	---	d 238	Bank	---	---	---	3,936 66
---	---	---	---	---	d 239	Bank	---	---	---	3,936 66
---	---	---	---	---	d 240	Bank	---	---	---	3,936 66
---	---	---	---	---	d 241	Bank	---	---	---	3,936 66
---	---	---	---	---	d 242	Bank	---	---	---	3,936 66
---	---	---	---	---	d 243	Bank	---	---	---	3,936 66
---	---	---	---	---	d 244	Bank	---	---	---	3,936 66
---	---	---	---	---	d 245	Bank	---	---	---	3,936 66
---	---	---	---	---	d 246	Bank	---	---	---	3,936 66
---	---	---	---	---	d 247	Bank	---	---	---	3,936 66
---	---	---	---	---	d 248	Bank	---	---	---	3,936 66
---	---	---	---	---	d 249	Bank	---	---	---	3,936 66
---	---	---	---	---	d 250	Bank	---	---	---	3,936 66
---	---	---	---	---	d 251	Bank	---	---	---	3,936 66
---	---	---	---	---	d 252	Bank	---	---	---	3,936 66
---	---	---	---	---	d 253	Bank	---	---	---	3,936 66
---	---	---	---	---	d 254	Bank	---	---	---	3,936 66
---	---	---	---	---	d 255	Bank	---	---	---	3,936 66
---	---	---	---	---	d 256	Bank	---	---	---	3,936 66
---	---	---	---	---	d 257	Bank	---	---	---	3,936 66
---	---	---	---	---	d 258	Bank	---	---	---	3,936 66
---	---	---	---	---	d 259	Bank	---	---	---	3,936 66
---	---	---	---	---	d 260	Bank	---	---	---	3,936 66
---	---	---	---	---	d 261	Bank	---	---	---	3,936 66
---	---	---	---	---	d 262	Bank	---	---	---	3,936 66
---	---	---	---	---	d 263	Bank	---	---	---	3,936 66
---	---	---	---	---	d 264	Bank	---	---	---	3,936 66
---	---	---	---	---	d 265	Bank	---	---	---	3,936 66
---	---	---	---	---	d 266	Bank	---	---	---	3,936 66
---	---	---	---	---	d 267	Bank	---	---	---	3,936 66
---	---	---	---	---	d 268	Bank	---	---	---	3,936 66
---	---	---	---	---	d 269	Bank	---	---	---	3,936 66
---	---	---	---	---	d 270	Bank	---	---	---	3,936 66
---	---	---	---	---	d 271	Bank	---	---	---	3,936 66
---	---	---	---	---	d 272	Bank	---	---	---	3,936 66
---	---	---	---	---	d 273	Bank	---	---	---	3,936 66
---	---	---	---	---	d 274	Bank	---	---	---	3,936 66
---	---	---	---	---	d 275	Bank	---	---	---	3,936 66
---	---	---	---	---	d 276	Bank	---	---	---	3,936 66
---	---	---	---	---	d 277	Bank	---	---	---	3,936 66
---	---	---	---	---	d 278	Bank	---	---	---	3,936 66
---	---	---	---	---	d 279	Bank	---	---	---	3,936 66
---	---	---	---	---	d 280	Bank	---	---	---	3,936 66
---	---	---	---	---	d 281	Bank	---	---	---	3,936 66
---	---	---	---	---	d 282	Bank	---	---	---	3,936 66
---	---	---	---	---	d 283	Bank	---	---	---	3,936 66
---	---	---	---	---	d 284	Bank	---	---	---	3,936 66
---	---	---	---	---	d 285	Bank	---	---	---	3,936 66
---	---	---	---	---	d 286	Bank	---	---	---	3,936 66
---	---	---	---	---	d 287	Bank	---	---	---	3,936 66
---	---	---	---	---	d 288	Bank	---	---	---	3,936 66
---	---	---	---	---	d 289	Bank	---	---	---	3,936 66
---	---	---	---	---	d 290	Bank	---	---	---	3,936 66
---	---	---	---	---	d 291	Bank	---	---	---	3,936 66
---	---	---	---	---	d 292	Bank	---	---	---	3,936 66
---	---	---	---	---	d 293	Bank	---	---	---	3,936 66
---	---	---	---	---	d 294	Bank	---	---	---	3,936 66
---	---	---	---	---	d 295	Bank	---	---	---	3,936 66
---	---	---	---	---	d 296	Bank	---	---	---	3,936 66
---	---	---	---	---	d 297	Bank	---	---	---	3,936 66
---	---	---	---	---	d 298	Bank	---	---	---	3,936 66
---	---	---	---	---	d 299	Bank	---	---	---	3,936 66
---	---	---	---	---	d 300	Bank	---	---	---	3,936 66

^a Includes \$30.00 of Internal Improvement Land Warrants. ^b Includes \$300,918.79 of Land Warrants. ^c Includes \$3,713,648.29 of Swamp Land Warrants. ^d Auditor General's Report for 1875. ^e Auditor General's Report for 1877. ^f See Notes "a," "b," and "c."

^a Includes \$30.00 of Internal Improvement Land Warrants. ^b Includes \$300,918.79 of Land Warrants. ^c Includes \$3,713,648.29 of Swamp Land Warrants. ^d Auditor General's Report for 1875. ^e Auditor General's Report for 1877. ^f See Notes "a," "b," and "c."

Table No. 193.—Summary of Tables of "Analysis of State Treasury Receipts and Disbursements."

ANALYSIS OF RECEIPTS.				TABLES SUMMARIZED.		ANALYSIS OF DISBURSEMENTS.					
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.			Nos.	Names.	NET CASH DISBURSEMENTS.			Refundings and Reimbursements.	Gross Disbursements.
		Total.	Not-Revenue.	Revenue.			Revenue.	Not-Revenue.	Total.		
a \$36,787,655 84	\$3,140,256 51	\$33,647,399 33	\$9,041,400 64	\$24,605,998 69	184	General	\$19,570,905 00	\$0,232,668 96	\$23,803,573 96	\$913,359 46	a \$29,716,233 43
b 8,553,042 53	8,069 44	8,541,943 09	203,386 67	8,338,556 42	185	Specific Tax	4,460,329 80	68,869 83	4,529,198 63	5,217,998 60	b 10,242,935 33
c 8,367,311 79	3,525,276 65	4,841,118 35	68,869 83	4,772,248 52	186	Internal Improvement	1,005,230 50	---	1,005,230 50	45,661 19	c 1,050,891 69
d 244,193 44	34,411 19	206,782 25	---	206,782 25	187	Sinking	2,513,457 42	---	2,513,457 42	341,177 33	d 2,854,634 73
e 327,304 86	275,177 33	52,127 53	---	52,127 53	188	Two-Million-Loan Sink	---	---	---	---	e 2,090,400 00
503,084 12	7,137 16	495,946 96	---	495,946 96	189	War Loan Sinking	1,172,400 00	---	1,172,400 00	7,137 16	f 7,261 40
70,120 53	298 36	69,832 17	---	69,832 17	189	University	124 24	---	124 24	8,535 72	g 8,535 72
288,777 84	16,450 44	272,327 40	8,027 00	272,327 40	190	Normal School	540 36	8,027 00	5,467 36	16,450 44	h 16,450 44
3,203,064 90	43,265 66	3,160,399 24	36 05	3,160,399 24	190	Agricultural College	---	36 05	37,357 50	47,134 00	i 84,521 59
8,191 20	495,946 96	8,191 20	48 97	8,142 32	191	Primary School	---	---	---	---	j 48 97
e 4,577,755 12	13,394 88	850,713 95	850,713 95	---	191	Eaches	---	48 97	48 97	---	k 3,988,466 68
87,934 10	795 75	87,138 35	---	87,138 35	192	Swamp Land	261,425 51	---	261,425 51	13,394 88	l 2,332,783 50
69,530 20	6,386 71	63,143 49	---	63,143 49	192	Asylum	2,944,849 40	87,138 35	3,331,987 75	795 75	m 1,090,928 64
480,509 92	1,534 18	482,975 34	---	482,975 34	193	State Building	1,029,493 44	55,948 49	1,084,541 93	6,386 71	n 223,921 60
61,608 17	545 66	61,062 51	---	61,062 51	193	University Aid	223,921 60	---	223,921 60	---	o 1,330,347 22
107,903 67	1,752 22	106,151 45	---	106,151 45	194	University Interest	840,337 70	487,975 34	1,328,313 04	1,534 18	p 397,391 23
1,680,096 50	9,471 45	1,970,595 14	---	1,970,595 14	194	Normal School Interest	365,783 06	---	365,783 06	545 66	q 234,553 37
135,039 02	445 43	134,594 54	---	134,594 54	195	Agricultural College Int.	128,050 01	106,151 45	234,201 46	332 37	r 7,375,017 34
2,647,706 84	1,023,523 72	1,624,183 12	---	1,624,183 12	196	Primary School Interest	5,394,350 75	1,970,595 14	7,365,545 89	9,471 45	s 10,206 25
805 23	805 23	---	---	---	214	Swamp Land Interest	---	9,760 77	9,760 77	445 43	t 3,668,862 61
2,488 37	2,488 37	---	---	---	197	War	3,557,938 94	---	3,557,938 94	110,923 67	u 28,666 78
3,227 90	2,923 80	---	---	---	200	Militia	27,591 55	---	27,591 55	805 23	v 234,535 29
2,999 90	2,999 90	---	---	---	210	Toledo War	423 38	---	423 38	2,960 67	w 23,500 00
554,241 83	3,366 44	550,875 39	---	550,875 39	216	Military	221,674 02	---	221,674 02	---	x 39,343 37
4,622 43	4,622 43	---	---	---	217	Soldiers' Aid	23,500 00	---	23,500 00	---	y 12,000 00
25 00	25 00	---	---	---	218	Soldiers' Relief	38,000 00	---	38,000 00	1,343 37	z 400,911 57
25 00	25 00	---	---	---	218	Soldiers' Home	12,500 00	---	12,500 00	3,266 44	aa 31,041 89
25 00	25 00	---	---	---	219	St. Mary's Canal	408,545 13	---	408,545 13	---	ab 3,896 66
25 00	25 00	---	---	---	219	Portage Lake Canal	408,545 13	---	408,545 13	---	ac 25 00
25 00	25 00	---	---	---	217	Contingent	16,119 40	---	16,119 40	---	ad 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ae 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	af 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ag 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ah 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ai 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	aj 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ak 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	al 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	am 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	an 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ao 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ap 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	aq 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ar 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	as 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	at 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	au 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	av 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	aw 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ax 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ay 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	az 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ba 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bb 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bc 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bd 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	be 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bf 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bg 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bh 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bi 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bj 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bk 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bl 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bm 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bn 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bo 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bp 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bq 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	br 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bs 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bt 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bu 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bv 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bw 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bx 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	by 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	bz 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ca 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cb 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cc 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cd 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ce 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cf 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cg 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ch 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ci 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cj 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ck 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cl 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cm 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cn 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	co 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cp 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cq 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cr 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cs 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	ct 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cu 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cv 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cw 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cx 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cy 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	cz 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	da 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	db 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	dc 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	dd 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	de 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	df 25 00
25 00	25 00	---	---	---	218	Library	---	---	---	---	dg 25 00
25 00	25 00	---	---	---	218	Library	---				

^a Includes \$50.00 of Internal Improvement Land Warrants. ^b Includes \$500,916.79 of Land Warrants. ^c Includes \$3,713,646.29 of Swamp Land Warrants. Auditor General's Report for 1875. ^d See Notes "a," "b," and "c." ^e Auditor General's Report for 1877.

^a Includes \$50.00 of Internal Improvement Land Warrants. ^b Includes \$503,916.79 of Land Warrants. ^c Includes \$3,713,646.29 of Swamp Land Warrants. ^d Auditor General's Report for 1875. ^e Auditor General's Report for 1877. ^f See Notes "a," "b," and "c."

AUDITOR GENERAL.

[illegible]

Table 186.—*Analysis of State Treasury Two-Million-Loan Sinking Fund Receipts and Disbursements during Fiscal Years 1867 to 1884 inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.			NET CASH DISBURSEMENTS.		Refundings and Reimbursements.
		Total.	Revenue.		Revenue.	Not- Revenue.	
\$239,337 57	\$239,337 57			A.G. Report for 1874, Table No. 924	\$905,692 43		\$335,337 57
10,572 20				" " " 1875, " " 5	113,403 34		\$1,241,000 00
13,658 21				" " " 1876, " " 4	55,040 11		113,403 34
13,500 00				" " " 1877, " " 6	321,523 26		55,040 11
13,500 00				" " " 1878, " " 6	446,476 80		321,523 26
13,500 00				" " " 1879, " " 6	8,000 00		446,476 80
3,375 00				" " " 1880, " " 6	1,000 00		8,000 00
3,375 00				" " " 1881, " " 6	1,200 00		1,000 00
3,361 88	3,361 88			" " " 1882, " " 6	567,838 12		1,200 00
				" " " 1883, " " 6	73,313 36		567,838 12
				" " " 1884, " " 6			73,313 36
				.....Footings.....	\$2,513,457 42		\$2,854,634 75
\$327,304 86	\$275,177 33	\$52,127 53	\$52,127 53				
4,250,485 53	Transfers.						1,796,155 64
63,000 00	Ledger Balance, Sept. 30, 1884.						\$4,650,790 39
\$4,650,790 39							

AUDITOR GENERAL.

229

[illegible]

Table No. 188.—Analysis of State Treasury Normal School Fund Receipts and Disbursements during Fiscal Years 1866 to 1884, inclusive.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Revenue.	NET CASH DISBURSEMENTS.		Gross Disbursements.
		Total.	Not-Revenue.		Not-Revenue.	Total.	
\$39,874 38	\$298 36	\$39,606 02	\$3,027 00	\$36,579 02	A. G. Report for 1874, Table No. 230		
1,113 98	.....	1,113 98	.....	1,113 98	" " 1875, " " 5		
1,149 68	.....	1,149 68	.....	1,149 68	" " 1876, " " 4		
120 00	.....	120 00	.....	120 00	" " 1877, " " 6		
2,394 00	.....	2,394 00	.....	2,394 00	" " 1878, " " 6		
880 00	.....	880 00	.....	880 00	" " 1880, " " 6		
2,000 13	.....	2,000 13	.....	2,000 13	" " 1881, " " 6		
1,440 00	.....	1,440 00	.....	1,440 00	" " 1882, " " 6		
790 00	.....	790 00	.....	790 00	" " 1883, " " 6		
419 36	.....	419 36	.....	419 36	" " 1884, " " 6		
\$70,120 53	\$298 36	\$69,823 17	\$3,027 00	\$66,855 17	.....Footings.....		
							\$8,835 73
\$70,120 53							61,294 81
						Transfers	\$70,120 53

Table No. 189.—Analysis of State Treasury Agricultural College Fund Receipts and Disbursements during Fiscal Years 1866 to 1884, inclusive.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Revenue.	NET CASH DISBURSEMENTS.		Gross Disbursements.
		Total.	Not-Revenue.		Not-Revenue.	Total.	
\$123,053 68	\$15,174 54	\$107,879 14	.....	\$107,879 14	A. G. Report for 1874, Table No. 293		
5,399 24	.....	5,399 24	.....	5,399 24	" " 1875, " " 5		
5,539 30	.....	5,539 30	.....	5,539 30	" " 1876, " " 4		
2,837 23	.....	2,837 23	.....	2,837 23	" " 1877, " " 6		
9,619 99	.....	9,619 99	.....	9,619 99	" " 1878, " " 6		
8,690 53	.....	8,690 53	.....	8,690 53	" " 1879, " " 6		
13,763 28	.....	13,763 28	.....	13,763 28	" " 1880, " " 6		
90,241 19	60 00	90,241 19	.....	90,241 19	" " 1881, " " 6		
51,449 27	.....	51,449 27	.....	51,449 27	" " 1882, " " 6		
84,692 26	.....	84,692 26	.....	84,692 26	" " 1883, " " 6		
13,902 87	.....	13,902 87	.....	13,902 87	" " 1884, " " 6		
\$288,177 84	\$16,450 44	\$271,727 40	.....	\$271,727 40	.....Footings.....		
							\$15,174 54
							390 00
							60 00
							925 90
							925 90

Receipts.	Refundings and Reimbursements.	Total.	Not-Revenue.	Revenue.	A. G. Report for 1874, Table No. 231	Revenue.	Not-Revenue.	Total.	Refundings and Reimbursements.
\$2,231,467 97	\$22,443 43	\$2,192,026 54	\$36 05	\$2,191,990 49	" " " 1875, " " 5	\$27,351 45	\$36 05	\$27,387 50	\$32,310 88
51,666 98	5,656 25	45,910 73		45,910 73	" " " 1876, " " 4				5,656 25
63,399 68	2,440 00	60,949 68		60,949 68	" " " 1877, " " 6				2,440 00
47,727 28	78 98	47,648 30		47,648 30	" " " 1878, " " 6				78 98
63,347 80	1,400 00	61,947 80		61,947 80	" " " 1879, " " 6				1,400 00
71,979 90		71,979 90		71,979 90	" " " 1880, " " 6				640 00
111,765 38	640 00	111,125 38		111,125 38	" " " 1881, " " 6				3,360 00
153,193 00	3,360 00	154,763 00		154,763 00	" " " 1882, " " 6				248 00
\$13,579 50		\$13,579 50		\$13,579 50	" " " 1883, " " 6				
139,997 17	248 00	139,749 17		139,749 17	" " " 1884, " " 6				
60,728 28		60,728 28		60,728 28					
\$3,303,064 90	\$43,265 66	\$3,160,300 24	\$36 05	\$3,160,365 19	Footings.....	\$27,351 45	\$36 05	\$27,387 50	\$24,521 59
29,304 30									3,148,447 61
\$3,232,969 20									\$3,232,969 20

Transfers.

Table No. 191.—Analysis of State Treasury Escheats Receipts and Disbursements during the Fiscal Years 1871 to 1884.

ANALYSIS OF RECEIPTS.					ANALYSIS OF DISBURSEMENTS.				
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Total.	Gross Disbursements.	Refundings and Reimbursements.	NET CASH DISBURSEMENTS.		Total.
		Not-Revenue.	Revenue.				Not-Revenue.	Revenue.	
\$3,600 00		\$47 57	\$3,552 43	\$3,600 00			\$47 57		\$47 57
600 00		1 40	598 60	600 00			1 40		1 40
1,223 72			1,223 72	1,223 72					
135 04			135 04	135 04					
101 00			101 00	101 00					
640 74			640 74	640 74					
1,730 79			1,730 79	1,730 79					
160 00			160 00	160 00					
\$3,191 29		\$48 97	\$3,142 32	\$3,191 29			\$48 97		\$48 97
\$3,191 29				\$3,191 29					8,142 33
									\$3,191 29

Transfers.

Table No. 193.—Analysis of Sale Treasury Swamp Land Fund Receipts and Disbursements during Fiscal Years 1863 to 1884.

ANALYSIS OF RECEIPTS.					ANALYSIS OF DISBURSEMENTS.				
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.			A. G. Report for 1874, Table No. 240	NET CASH DISBURSEMENTS.			Gross Disbursements.
		Total.	Not-Revenue.	Revenue.		Revenue.	Not-Revenue.	Total.	
a \$3,803,519 76	\$5,283 43	\$712,861 27	\$712,861 27	.....	" " " " " "	.....	.....	.....	a \$3,820,464 39
b 81,003 80	6,493 61	2,128 05	2,128 05	.....	" " " " " "	.....	.....	.....	b 82,921 61
c 47,642 85	87 50	13,109 78	13,109 78	.....	" " " " " "	.....	.....	.....	c 37,687 13
d 38,841 71	.....	6,173 57	6,173 57	.....	" " " " " "	.....	.....	.....	d 35,884 02
e 82,545 63	.....	12,075 96	12,075 96	.....	" " " " " "	.....	.....	.....	e 74,411 54
f 81,101 78	119 35	12,665 31	12,665 31	.....	" " " " " "	.....	.....	.....	f 71,919 28
g 69,500 49	484 73	14,427 03	14,427 03	.....	" " " " " "	.....	.....	.....	g 67,633 40
h 62,238 74	456 11	11,203 41	11,203 41	.....	" " " " " "	.....	.....	.....	h 57,199 69
i 130,101 99	19 02	17,461 23	17,461 23	.....	" " " " " "	.....	.....	.....	i 115,845 57
j 63,734 90	200 14	15,551 25	15,551 25	.....	" " " " " "	.....	.....	.....	j 61,389 34
k 117,623 23	.....	33,057 60	33,057 60	.....	" " " " " "	.....	.....	.....	k 87,160 15
					..... Footings.....				
l \$4,577,755 12	\$13,394 88	\$850,713 95	\$850,713 95	.....					l \$3,988,466 68
653,587 65 Transfers.					Transfers.				
									1,242,876 09
\$5,231,342 77									\$1,231,342 77

a Includes \$3,085,375.08 of Land Warrants. b Includes \$72,385.23 of Land Warrants. c Includes \$84,445.07 of Land Warrants. d Includes \$35,988.14 of Land Warrants. e Includes \$70,350.32 of Land Warrants. f Includes \$67,961.74 of Land Warrants. g Includes \$65,617.35 of Land Warrants. h Includes \$61,010.31 of Land Warrants. i Includes \$112,440.63 of Land Warrants. j Includes \$46,188.66 of Land Warrants. k Includes \$84,215.20 of Land Warrants. l See notes a, b, c, d, e, f, g, h, i, j, k.

[illegible]

Gross Receipts.	Refundings and Retimbursements.	Net Cash Receipts.			A. G. Report for 1874, Table No. 232.	Net Cash Disbursements.			Refundings and Retimbursements.	Gross Disbursements.
		Total.	Not-Revenue.	Revenue.		Revenue.	Not-Revenue.	Total.		
\$20,938 74	\$1,603 66	\$12,535 08	\$19,335 08	\$17,476 49	"	"	\$19,335 08	\$36,811 57	\$908 71	\$37,015 28
8,886 53	16 80	6,869 73	6,869 73	7,927 10	"	"	6,869 73	14,796 83	16 80	14,813 63
8,876 29	74 63	8,801 68	8,801 68	10,119 03	"	"	8,801 68	18,913 69	74 63	18,988 33
6,889 53	13 60	6,876 93	6,876 93	8,396 64	"	"	6,876 93	15,273 57	13 60	15,286 17
7,210 44	28 78	7,183 66	7,183 66	6,256 14	"	"	7,183 66	13,437 80	28 78	13,466 58
7,623 52	17 75	7,610 77	7,610 77	9,033 53	"	"	7,610 77	16,644 30	17 75	16,662 05
9,573 37	-----	9,573 37	7,714 54	10,302 19	"	"	7,714 54	17,916 73	-----	17,916 73
8,673 61	-----	8,673 61	9,573 37	10,943 53	"	"	9,573 37	20,516 90	-----	20,516 90
14,191 06	-----	14,191 06	8,673 61	17,841 31	"	"	8,673 61	26,013 83	-----	26,013 83
9,392 05	-----	9,392 05	18,191 06	19,190 91	"	"	18,191 06	26,261 97	-----	26,261 97
			9,392 05	13,523 24	"	"	9,392 05	27,624 29		27,624 29
\$107,903 67	\$1,793 23	\$106,151 45	\$106,151 45	\$128,060 01	-----	Footings-----	\$106,151 45	\$234,201 46	\$352 37	\$234,553 73
131,767 31	Transfers.									5,117 25
\$238,670 98										\$238,670 98

Ledger Balance, Sept. 30, 1884.

[illegible]

from 1829 to 1884, inclusive; also, the Balance charged or credited Treasurer, the out-
r; also, Receipts for interest on funds deposited in Bank, and for fees and charges from

Balance in the Treasury at Close of Year.	Amount Over- drawn.	Interest on Funds Deposited.	FEES AND CHARGES.					Years.
			Auditor General.	Land Office.	Secretary of State.	State Treasurer.	Ex. Office and Ins. Bureau.	
\$74 09								1829
	\$473 37							1830
401 34								1831
3,009 78								1832
2,787 06								1833
4,450 92								1834
	718 95							1835
1,221 45								1836
27,412 11								1836
66,374 59								1837
721,357 70								1838
532,890 42								1839
80,102 30								1840
89,100 15								1841
70,522 29								1842
85,789 55								1843
36,424 97								1844
18 892 81								1845
78,561 00								1846
64,470 33								1847
52,736 98								1848
55,597 47								1849
36,057 85								1850
97,391 21								1851
116,555 21								1852
375,773 68								1853
553,004 08		\$1,553 86						1854
516,623 13		29,928 43						1855
388,015 77		20,057 40	\$298 28					1856
158,690 43		9,139 37	499 64					1857
176,394 93		2,445 80	470 80					1858
163,577 22		3,110 74	469 67					1859
134,621 88			1,332 39					1860
	27,179 79		576 35					1861
200,794 62		4,256 77	556 89					1862
354,121 08		5,314 89	943 90					1863
440,047 27		5,352 50	17 00					1864
468,401 81		10,495 86	33 74					1865
579,007 32		14,589 15	26 54					1866
582,113 96		22,760 75	1,450 53	\$511 65	\$58 70			1867
1,190,229 67		29,359 94	1,928 86	1,080 92	179 65			1868
834,089 72		38,382 47	1,527 87	1,043 30	283 95	\$160 50		1869
458,307 97		17,153 41	1,406 73	2,776 00	292 01	194 90		1870
694,122 66		21,395 23	1,389 63	2,183 55	302 60	10 00		1871
977,224 03		28,095 05	1,729 90	3,096 49	654 58			1872
854,713 44		32,278 43	1,902 34	3,350 75	804 95	2 20	\$1 25	1873
1,070,274 32		41,639 70	1,548 28	2,370 52	809 41	1 00		1874
1,229,106 50		50,467 92	2,111 33	1,894 05	697 50			1875
1,094,005 30		44,328 75	2,306 81	1,946 35	637 60			1876
669 771 23		31,718 16	1,646 85	1,569 24	544 39	2 00		1877
400,340 35		19,902 81	2,245 75	1,412 86	545 40			1878
606,267 53		16,115 43	2,257 88	1,250 12	508 28	1 75		1879
1,578,643 01		32,763 65	4,207 22	2,004 05	636 56			1880
1,793,362 07		89,144 72	3,570 34	2,549 76	800 97			1881
1,757,933 21		73,952 60	4,085 05	3,089 07	907 61			1882
1,074,267 20		51,286 56	3,424 12	1,804 46	1,055 71			1883
1,142,330 69			3,558 53	1,337 77	853 10			1884
								27 35
\$24,608,317 66	\$28,372 11	\$746,989 75	\$47,823 22	\$34,270 91	\$10,572 97	\$378 35	\$28 60	
11,944 64	1,192 32							
\$24,596,373 02	\$27,179 79	\$746,989 75	\$47,823 22	\$34,270 91	\$10,572 97	\$378 35	\$28 60	

ars from Treasurer's cash account in his books.

as of Territorial Treasurer not finally closed until July 5, 1836, at which date the bal-
Territorial Treasury, \$1,221.45, was transferred to the State Treasury.

treasury organized, and Auditor General's Books opened March 1, 1836.

of Contingent Fund in hands of State Treasurer.

m of page 242 for additional notes.

Table No. 201.—*Net Cash Receipts, Land Warrant Receipts, Double and*

TIME.	From Sale of Bonds.	From Direct Taxes.	From Specific Taxes.	From Sale of Lands. ¹	Interest on Part-Paid Lands. ²
⁴ March 1, 1836, to Sep- tember, 30, 1874.....	\$5,751,256 32	\$10,104,946 48	\$4,035,570 07	\$3,781,988 89	\$2,324,870 27
⁴ Fiscal Year closing September 30, 1875.....		903,434 50	547,333 39	58,868 32	67,562 33
⁴ Fiscal Year closing September 30, 1876.....		521,232 50	527,565 50	86,884 39	77,903 92
⁴ Fiscal Year closing September 29, 1877.....		720,874 80	512,904 08	61,371 98	63,569 48
⁴ Fiscal Year closing September 30, 1878.....		1,071,021 30	635,220 51	86,570 73	62,010 11
⁴ Fiscal Year closing September 30, 1879.....		849,331 30	531,740 82	102,031 14	63,145 74
⁴ Fiscal Year closing September 30, 1880.....		1,153,096 21	619,337 80	152,960 71	57,447 87
⁴ Fiscal Year closing September 30, 1881.....		804,831 21	750,069 29	203,424 30	54,011 01
⁴ Fiscal year closing September 30, 1882.....		1,142,734 55	676,932 09	293 981 39	47,909 67
⁴ Fiscal Year closing September 30, 1883.....		1,021,091 23	830,989 32	198,046 54	50,812 25
Fiscal Year closing September 30, 1884.....		1,474,672 26	802,196 81	109,075 22	41,739 64
Footings.....	\$5,751,256 32	\$19,767,266 34	\$11,369,881 77	\$5,135,203 61	\$2,910,991 29

Deduct Net Cash and Gross Expenditures, See Table No. 202.....

Balance in Treasury, Sept. 30, 1884, Table No. 2.....

¹ See Table No. 203.² See Table No. 204.³ See Table No. 181.⁴ See Table No. 204, pp. 210 and 211 Auditor General's Report for 1883.⁵ See Notes to Table No. 5, p. 9, Auditor General's Report for 1875.⁶ See notes to Table No. 4, p. 9, Auditor General's Report for 1876.⁷ See notes to Table No. 6, p. 12, Auditor General's Report for 1877.

Notes to Table No. 200, pages 240 and 241:

⁴ Includes \$42.87 cross entry of January 14, 1859, being amount of Warrant No. 1243, issued January 19, 1842, in favor of C. B. H. Fessenden, charged to General Fund and credited to Surplus; afterward this warrant was canceled before payment, as it was for the same amount as Warrant No. 1198, of February 16, paid June 3, 1842; Warrant No. 1198 was reported outstanding, and the discrepancy in balances, as appeared from the State Treasury and Auditor General's books, was excessive by such amount until said cross entry of January 14, 1859.

⁵ See note "c," p. 206, Auditor General's Report for 1881.⁶ Executive office.⁷ Insurance Bureau.

the State Treasury, from March 1, 1886, to September 30, 1884, inclusive.

Miscellaneous	Net Cash Receipts. ²	Land Warrants. ¹	DOUBLE AND FICTITIOUS.		Gross. ³	Years.
			Sale of Bonds.	Refundings and Reimbursements.		
\$5,665,806 72	\$33,704,758 14	\$3,586,291 85	{ \$3,088,015 15 16,860 18 }	{ \$687,739 35 3,686,423 69 }	\$44,769,588 36	1836 to 1874
471,113 72	2,088,451 57	72,382 23	a { 17,985 67 00 }	a { 14,129 70 16,030 38 }	2,208,920 55	1875
449,793 71	1,679,375 32	34,445 67	-----	b { 3,131 89 27,453 41 }	1,744,406 29	1876
335,776 73	1,769,479 66	32,668 14	-----	c { 572 52 31,104 45 }	1,833,824 77	1877
401,033 14	2,277,743 60	70,350 32	-----	d { 1,628 98 11,193 54 }	2,360,914 44	1878
507,328 67	2,075,184 58	67,951 74	-----	e { 39 28 82,637 17 }	2,225,812 77	1879
627,555 44	2,630,350 30	54,667 35	-----	f { 1,380 49 106,923 76 }	2,793,321 90	1880
614,592 15	2,452,370 92	51,016 31	-----	g { 3,445 02 100,455 82 }	2,607,288 07	1881
521,552 18	2,704,167 96	112,440 62	-----	h { 210 14 99,265 71 }	2,916,084 45	1882
516,907 22	2,617,949 56	48,183 65	-----	i { 6,182 14 81,182 28 }	2,752,797 63	1883
609,339 31	3,153,140 64	84,215 20	-----	j { 1,840 99 67,421 59 }	3,306,618 42	1884
\$10,850,608 99	\$57,152,272 27	\$4,214,613 08	\$3,122,311 00	\$5,030,390 30	\$69,519,586 65	
-----	56,009,941 38	-----	-----	-----	68,377,255 96	
-----	\$1,142,330 69	-----	-----	-----	\$1,142,330 69	

s to Table No. 6, p. 10, Auditor General's Report for 1878.
 s to Table No. 6, p. 10, Auditor General's Report for 1879.
 s to Table No. 6, p. 10, Auditor General's Report for 1880.
 s to Table No. 6, p. 10, Auditor General's Report for 1881.
 s to Table No. 6, p. 10, Auditor General's Report for 1882.
 s to Table No. 6, p. 10, Auditor General's Report for 1883.
 s to Table No. 6, p. 10, Auditor General's Report for 1884.

Table No. 202.—*Net Cash Expenditures, Land Warrant Expenditures, Double and*

TIME.	STATE DEBT.			Interest Paid on Trust Funds. ¹	Interest on Part-Paid Lands, Paid to Educational Institutions. ²	To State Institutions. ³
	Bonds.	Interest.	Exchange and Commis'n.			
* March 1, 1836, to Sept. 30, 1874.....	\$3,300,479 76	\$4,613,579 20	\$179,433 58	\$2,417,233 08	\$1,355,488 86	\$4,063,188 38
* Fiscal Year closing Sept. 30, 1875.	a 110,050 00	c 92,303 26	* 3,403 34	208,185 46	66,723 39	426,952 97
* Fiscal Year closing Sept. 30, 1876.	b 53,000 00	d 84,422 50	* 2,040 11	213,158 40	72,256 69	435,383 58
* Fiscal Year closing Sept. 29, 1877.	i 1,000 00	j 82,690 00	-----	241,438 70	26,785 19	504,189 29
* Fiscal Year closing Sept. 30, 1878	m 452,000 00	n 75,500 32	* 14,476 80	222,693 39	62,991 29	550,575 48
* Fiscal Year closing Sept. 30, 1879.	o 8,000 00	p 56,530 00	-----	223,403 36	66,977 41	467,171 80
* Fiscal Year closing Sept. 30, 1880.	-----	r 55,770 00	-----	236,889 37	42,207 87	438,530 49
* Fiscal Year closing Sept. 30, 1881.	i 1,000 00	t 55,920 00	-----	960,017 19	* 363,299 74	590,451 72
* Fiscal Year closing Sept. 30, 1882.	w 4,000 00	x 56,631 83	* 200 00	579,365 20	128,431 88	818,978 96
* Fiscal Year closing Sept. 30, 1883.	z 591,000 00	2a 38,210 00	* 200 00	765,115 23	72,003 27	774,570 63
* Fiscal Year closing Sept. 30, 1884.	2c 63,000 00	2d 21,848 16	* 10,313 36	730,456 77	70,577 19	926,724 21
Footings.....	\$4,563,529 76	\$5,233,405 27	\$210,067 19	\$6,802,855 15	\$2,201,143 30	\$10,014,717 58
	b1,357,243 27	h 475,651 04	Add balance in Treasury, Sept. 30, 1884—Ta			
	\$5,920,773 03	\$5,709,056 31	Receipts to Treasury from March 1, 1836,			

¹ Interest paid on Trust Funds until 1881—See Table No. 205.² See Table No. 205.³ See Table No. 205.⁴ See Table No. 181.⁵ See Table No. 203.⁶ See Table No. 205, pp. 212 and 213, Auditor General's Report for 1883.⁷ Two-Million-Loan Bonds, \$101,000.00; Renewal-Loan Bonds, \$1,000.00; War-Bounty Bonds, \$50.00; War Bond, \$50.00.⁸ Two-Million-Loan Bonds, \$49,000.00; Renewal-Loan Bonds, \$3,000.00; War-Bounty Bonds, \$50.00.⁹ On Two-Million Loan, \$59,860.38; on Renewal Loan, \$6,450.00; on War-Bounty Bonds, \$50.00.¹⁰ On Two-Million Loan, \$53,212.50; on Renewal Loan, \$5,940.00; on War-Bounty Bonds, \$50.00.¹¹ Premium paid under Joint Resolution No. 1, 1875.¹² See notes to Table No. 5, p. 9, Auditor General's Report for 1875.¹³ See notes to Table No. 4, p. 9, Auditor General's Report for 1876.¹⁴ Received in payment for Mich. Central and Mich. Southern Railroads, placed in "Reimbursements" column and omitted from "Bond" column.—See notes "4" and "10".¹⁵ No. 126, p. 373, Auditor General's Report for 1874.¹⁶ Two-Million Loan.¹⁷ On Two-Million Loan, \$52,655.00; on Renewal Loan, \$5,850.00; on War-Bounty Bonds, \$50.00.¹⁸ See notes to Table No. 6, p. 12, Auditor General's Report for 1877.

es from the State Treasury, from March 1, 1838, to September 30, 1884, inclusive.

Miscellaneous	Net Cash Ex- penditures. ⁴	Land Warrants. ⁵	DOUBLE AND FICTITIOUS.		Gross. ⁴	Years.
			Bonds.	Refundings and Reim- bursements.		
\$15,424,043 52	\$32,634,483 82	\$3,586,291 85	{ \$16,360 18 3,088,015 15 }	{ \$3,684,423 69 687,739 35 }	\$43,699,314 04	1836 to 1874
758,705 70	1,929,619 39	72,382 23	{ 17,935 67 }	{ 16,030 38 14,129 70 }	2,050,097 37	1875
741,727 62	1,844,476 52	34,445 67	-----	{ 27,453 41 3,131 89 }	1,909,507 49	1876
1,146,977 69	2,223,713 73	32,668 14	-----	{ 31,104 45 572 52 }	2,288,058 84	1877
721,374 63	2,487,174 48	70,350 32	-----	{ 11,193 54 1,626 98 }	2,570,345 32	1878
916,899 61	1,869,257 40	67,951 74	-----	{ 82,637 17 39 28 }	2,019,885 59	1879
861,160 16	1,657,974 82	54,667 35	-----	{ 106,923 76 1,380 49 }	1,820,946 43	1880
982,590 47	2,237,651 86	51,016 31	-----	{ 100,455 82 3,445 02 }	2,392,569 01	1881
1,150,833 23	2,739,596 84	112,440 62	-----	{ 99,265 71 210 14 }	2,951,513 31	1882
1,059,816 44	3,300,915 67	48,183 65	-----	{ 81,182 28 6,182 14 }	3,436,463 64	1883
1,259,553 70	3,085,077 15	84,215 20	-----	{ 67,421 59 1,840 99 }	3,238,554 93	1884
\$25,023,682 75	\$56,003,941 58	\$4,214,613 08	\$3,122,311 00	\$5,030,390 30	\$68,377,255 96	
-----	1,142,330 69	-----	-----	-----	1,142,330 69	
No. 201-----	\$67,152,272 27	-----	-----	-----	\$69,519,585 65	

es to Table No. 6, p. 10, Auditor General's Report for 1878.

illion Loan, \$281,000.00; Renewal Loan, \$93,000.00; War-Bounty Bonds, \$58,000.00.

-Million Loan, \$44,210.00; on Renewal Loan, \$6,323.33; on War-Bounty Bonds, \$24,966.99

l Loan.

-Million Loan, \$35,460.00; on War-Bounty Bonds, \$21,070.00.

es to Table No. 6, p. 10, Auditor General's Report for 1879.

-Million Loan, \$35,400.00; on War-Bounty Bonds, \$20,370 00.

es to Table No. 6, p. 10, Auditor General's Report for 1880.

-Million Loan, \$35,200.00; on War-Bounty Bonds, \$20,720.00.

es to Table No. 6, p. 10, Auditor General's Report for 1881.

this amount from the footing of the other items in this column, and from the items in

columns in the extension;—see note "c," Table No. 205.

nty Bonds, \$1,000.00; Adjusted Bonds, \$3,000 00.

-Million Loan, \$35,610.00; on War-Bounty Bonds, \$20,760.83; on Adjusted Bonds, \$261.00.

es to Table No. 6, p. 10, Auditor General's Report for 1882.

illion Loan, \$30,000.00; War-Bounty Bonds, \$1,000.00.

-Million Loan, \$17,700; on War-Bounty Bonds, \$20,510.00.

es to Table No. 6, p. 10, Auditor General's Report for 1882.

nty Bonds.

-Bounty Loan.

Table No. 203.—*Net Receipts for Sale of Land*

FISCAL YEAR.	University.	Normal School.	Primary School.	Agricult'ral College.	Asylum.	State Building.	S.
1836 to 1874, inclusive.....	\$435,368 13	\$59,606 02	\$2,173,760 37	\$107,879 14	\$42,917 55	\$39,090 73	
• 1875.....	5,665 60	1,112 98	b 39,929 10	5,399 24	30 00	112 50	
• 1876.....	3,902 79	1,149 68	c 62,173 38	5,549 30	626 96	372 50	
• 1877.....	2,896 45	120 00	d 47,783 34	2,337 22	070 00	404 40	
• 1878.....	4,675 33		e 62,048 80	9,619 99	680 00		
• 1879.....	6,984 29	2,394 00	f 72,620 64	8,590 53	678 13	68 25	
• 1880.....	7,132 50	820 00	h 112,856 17	13,763 28	1,213 60	2,244 85	
• 1881.....	14,260 62	2,000 13	i 154,922 00	20,281 18	2,571 89		
• 1882.....	5,562 72	1,440 00	j 214,812 21	51,449 27	1,800 00	3,729 78	
• 1883.....	7,799 52	790 00	k 139,753 17	33,656 38	560 00	367 50	
• 1884.....	2,421 40	419 36	l 60,732 26	13,902 87	800 00	507 00	
Footings.....	\$406,549 35	\$69,852 17	\$3,141,391 44	\$272,32 40	\$52,888 13	\$45,897 51	

l Includes collections for trespass.

• See table No. 206, pp. 214 and 215, Auditor General's Report for 1883.

b Includes \$598 60 of Escheats.

c Includes \$1,223.72 of Escheats.

d Includes \$135 04 of Escheats.

e Includes \$101.00 of Escheats.

Table No. 204.—*Net Cash (Interest and Penalty) received from*

FISCAL YEAR.	University.
• 1836 to 1874, inclusive.....	\$427,160 95
• 1875.....	7,783 33
• 1876.....	7,356 33
• 1877.....	7,047 67
• 1878.....	7,227 00
• 1879.....	6,984 29
• 1880.....	6,083 47
• 1881.....	5,786 58
• 1882.....	4,591 04
• 1883.....	4,373 51
• 1884.....	3,793 17
Footings.....	\$488,018 84

• See Table No. 207, pp. 214, and 215, Auditor General's Report for 1883.

—from March 1, 1886, to September 30, 1884.

IMPROVEMENT.	SWAMP LANDS.		NET TOTAL.		Aggregate.	YEARS.
	Cash. ¹	Warrants.	Cash.	Warrants.		
\$500,916 79	\$712,861 27	\$3,085,375 06	\$3,781,988 89	\$3,586,291 85	\$7,368,280 74	1886to
-----	6,771 90	72,382 23	58,868 32	72,382 23	131,250 55	..1874
-----	13,109 78	34,445 67	86,884 39	34,445 67	121,330 06	..1875
-----	6,170 57	32,668 14	61,371 98	32,668 14	94,040 12	..1876
-----	8,616 61	70,350 32	86,570 73	70,350 32	156,921 05	..1877
-----	9,692 83	67,951 74	102,031 14	67,951 74	169,982 88	..1878
50 00	11,660 47	54,617 35	152,960 71	54,667 35	207,628 06	..1879
-----	8,626 98	51,018 31	203,424 30	51,016 31	254,440 61	..1880
-----	14,780 78	112,440 62	293,981 39	112,440 62	406,422 01	..1881
-----	13,263 93	48,183 65	198,046 54	48,183 65	246,230 19	..1882
-----	29,636 65	84,215 20	109,075 22	84 215 20	193,290 42	..1883
\$500,966 79	\$835,193 77	\$3,713,646 29	\$5,135,203 61	\$4,214,613 08	\$9,349,816 69	..1884

gs exceed the receipts by this amount, therefore this amount is deducted from the
 is column and from the other numbers in the extension.

\$640.74 of Escheats.

\$1,730.79 of Escheats.

\$160.00 of Escheats.

\$1,239.71 from Sale of D. and M. R. R. lands, sold under Act 275, 1881.

\$4.00 from sale of D. and M. R. R. lands, under Act 275, 1881.

Part-Paid Lands; Interest on Loans; also, Trespass and Rent.

	Agricultural College.	Asylum.	State Building.	State Salt Spring.	Swamp Land. ¹	Total.
22	\$19,335 08	\$39,067 97	\$21,740 62	\$29,198 01	\$124,476 34	\$2,324,879 27
81	6,899 72	1,304 83	440 49	793 14	3,414 84	67,562 33
41	8,801 66	1,086 06	280 36	841 06	3,379 32	77,903 92
54	6,876 93	1,084 98	225 39	958 63	3,314 04	63,569 48
90	7,183 66	1,097 54	194 03	921 66	3,459 35	62,010 11
26	7,610 77	1,189 44	828 00	828 07	2,972 48	63,145 74
97	7,714 54	917 55	14 87	707 15	2,766 56	57,447 87
12	9,573 37	959 93	553 72	562 85	2,576 43	54,011 01
30	8,672 61	696 53	523 00	544 54	2,676 15	47,909 67
06	14,121 06	596 32	530 08	498 62	2,285 32	50,812 25
55	9,392 05	692 81	666 42	435 71	1,607 24	41,739 64
04	\$106,151 45	\$48,672 96	\$25,450 98	\$36,289 44	\$152,928 07	\$2,910,991 29

include collections for trespass.

Table No. 205.—Disbursements to Educational Institutions from State Treasury in Payme

INTEREST PAID BY STATE ON TRUST FUNDS.						
FISCAL YEAR.	PRIMARY SCHOOLS.			University.	Normal School.	Ag
	Interest on Funds.	Surplus,— Sec. 1, Art. 14, St. Con.	Total.			
* 1836 to 1874, inclusive	\$1,844,236 95	-----	\$1,844,236 95	\$514,796 98	\$38,524 08	-----
* 1875.....	166,655 13	-----	166,655 13	30,717 98	3,095 11	-----
* 1876.....	170,881 74	-----	170,881 74	30,989 81	3,162 54	-----
* 1877.....	198,594 03	-----	198,594 03	31,246 95	3,201 08	-----
* 1878.....	179,302 25	-----	179,302 25	31,445 24	3,205 28	-----
* 1879.....	183,849 01	-----	183,849 01	31,877 53	3,267 09	-----
* 1880.....	190,876 86	-----	190,876 86	32,393 51	3,378 72	-----
* 1881.....	199,981 50	\$712,070 33	912,051 83	33,083 77	3,454 66	-----
* 1882.....	213,861 87	314,044 98	527,906 85	33,836 39	3,564 92	-----
* 1883.....	226,951 61	483,448 03	710,399 64	34,352 09	3,622 12	-----
* 1884.....	234,771 90	438,665 68	673,437 58	34,618 66	3,661 51	-----
Footings.....	\$3,800,962 85	\$1,948,229 02	\$5,758,191 87	\$839,358 91	\$72,137 11	-----

* See Table No. 208, pp. 216 and 217, Auditor General's Report for 1883.

Table No. 206.—Amounts paid the several Institutions named, exclusive of Interest for D., D., and B., and, in some cases,

FISCAL YEAR.	EDUCATIONAL INSTITUTIONS.			EDUCATIONAL.		
	University.	Normal School.	Agricultural College.	State Public School.	¹ Institution for D. and D. ²	Scho
* 1835 to 1874, inclusive.	\$242,421 60	\$204,537 45	\$418,977 18	\$88,001 00	\$793,097 98	-----
* 1875.....	49,500 00	16,691 86	18,600 11	52,440 00	45,022 83	-----
* 1876.....	58,000 00	12,743 12	13,857 52	44,450 00	47,476 50	-----
* 1877.....	59,900 00	17,568 89	23,978 18	56,025 00	46,170 90	-----
* 1878.....	60,125 00	53,226 01	25,828 42	43,900 00	42,585 62	-----
* 1879.....	90,625 00	26,900 89	7,070 79	50,250 00	43,398 49	-----
* 1880.....	94,750 00	21,482 51	22,455 15	36,700 00	46,180 91	-----
* 1881.....	87,000 00	24,998 82	30,673 90	43,100 00	41,965 41	-----
* 1882.....	112,250 00	39,512 95	41 431 90	40,200 00	41,924 50	-----
* 1883.....	106,825 00	26,616 20	11,609 50	51,700 00	47,267 15	-----
* 1884.....	90,875 00	28,287 86	30,306 00	39,150 00	76,832 16	-----
Footings.....	\$1,051,371 60	\$471,966 56	\$644,788 65	\$545,916 00	\$1,271,942 45	-----
Footings by classes.....	-----	-----	\$2,168,126 81	-----	-----	\$2,-----
Total for Asylums.....	-----	-----	-----	-----	-----	-----

* See Table 209, pp. 216 and 217, Auditor General's Report for 1883.

¹ Includes the Blind to September 30, 1879

² Includes amounts paid for Counties for 1883 and subsequent years.

³ Officers' Salaries not included prior to 1882 and amounts paid for Counties not included to 1883.

Specific Taxes, Interest on Trust Funds and Interest Received on Part-Paid Land Certificates.

FROM RECEIPTS FOR INTEREST ON PART-PAID CERTIFICATES OF SALE OF EDUCATIONAL LANDS.

FISCAL YEAR.	University.	Normal School.	Agricultural College.	Primary School.	Total.
1836 to 1874, inclusive	\$392,436 88	\$50,556 27	\$16,990 77	\$1,495,504 94	\$1,955,488 86
1875	7,757 93	1,182 77	6,938 76	50,843 93	66,723 39
1876	7,381 51	1,094 84	10,693 58	53,087 26	72,256 69
1877	7,017 41	530 03	6,776 22	12,461 53	26,785 19
1878	854 73	4,068 71	4,579 99	55,197 32	62,991 29
1879	15,044 42	1,094 51	7,192 29	43,716 19	66,977 41
1880	2,340 51	911 77	7,558 87	36,077 74	42,207 87
1881	5,447 82	938 68	9,024 92	378,711 34	393,299 74
1882	4,563 08	773 60	11,934 58	111,161 62	128,431 88
1883	7,905 49	588 68	9,397 75	54,111 35	72,003 27
1884	3,791 77	616 00	8,663 92	57,505 50	70,577 19
Footings	\$448,150 07	\$62,235 54	\$60,751 65	\$1,590,956 04	\$2,201,143 30

much of the transfer remained in the balance in the Interest Fund, and should be from the footings of the remaining items in this column; also, from the items in the same in the extension.

a minus quantity and should be deducted from the footings of the remaining items in same.

d of Payments of Salaries to Officers of Asylums for Insane, and Acting Commissioner Managing Boards prior to 1882.

FOR INSANE. ³			REFORMATORY INSTITUTIONS. ⁴					Aggregate.
Michigan. ⁵	New. ⁶		Industrial Home for Girls. ⁷	Reform School. (Boys.)	State House of Correction. ⁸	State Prison. ⁸		
\$652,312 71				\$562,968 67	\$652 95	\$808,318 97	\$4,083,188 38	
73,500 00				28,000 00	2,706 55	42,000 00	426,952 97	
33,550 00				28,500 00	82,639 80	21,133 33	433,383 58	
25,635 00				32,375 00	120,522 85	13,965 00	504,189 29	
29,997 00				26,500 00	113,317 37	11,000 00	550,575 48	
56,697 08				48,187 51	47,125 08	30,263 38	467,171 80	
75,963 40			\$6,424 88	36,500 00	36,911 00	13,000 00	438,530 49	
99,439 38			56,940 44	52 250 00	33,440 58		590,451 72	
144,769 30	\$28,411 61	68,934 68	61,500 00	51,100 00		21,294 65	818,978 95	
130,113 11	72,443 00	40,121 11	57,625 00	50,043 35		40,800 00	774,570 63	
123,495 05	151,251 00	48,485 50	76,250 00	83,700 00		22,300 00	926,734 21	
\$1,745,472 03	\$252,105 61	\$220,906 61	\$1,008,656 18	\$622,159 53		\$1,024,075 33	\$10,014,717 50	
	\$2,934,331 35					\$2,875,797 65	\$10,014,717 50	
	\$4,970,793 04							

tiac. ⁵ At Kalamazoo.

⁶ At Traverse City.

⁷ "Reform School for Girls"

es expenses of.

Table No. 207.—*Amounts paid to Members*

FISCAL YEAR.	EDUCATIONAL INSTITUTIONS.			EDUCATIONAL.	
	University.	Normal School.	Agricultural College.	State Public School.	Institution for D. and D.
a 1882.....	\$612 82	\$773 44	\$596 29	\$768 92	\$312 05
a 1883.....	717 50	1,390 08	467 70	760 38	402 00
b 1884.....	617 88	365 80	576 33	819 40	456 90
Footings.....	\$1,948 22	\$2,529 32	\$1,640 32	\$2,348 70	\$1,170 95

^a See Table No. 210, pp. 218 and 219, Auditor General's Report for 1883.

Institutions under Sec. 5, Act 206, 1881.

FOR INSANE.		REFORMATORY INSTITUTIONS.				Aggregate.
Michigan.	New.	Industrial Home for Girls. ¹	Reform School. (Boys.)	State House of Correction.	State Prison.	
\$261 75	\$1,079 42	\$701 38	\$515 30	\$715 10	\$624 25	\$7,338 77
280 25	1,088 88	1,078 81	648 00	678 30	647 80	8,508 62
163 55	1,142 81	1,199 95	577 30	591 15	851 35	7,749 34
\$705 55	\$3,311 11	\$2,980 14	\$1,735 60	\$1,983 55	\$2,123 40	\$23,591 73

Table No. 39, pp. 40 and 41.

¹ "Reform School for Girls" until 1883.

Table No. 208.—*Abstract of the Several Classes of State Bonded Indebtedness—Amount of each Class Discharged; Amount of each, Outstanding; and Amount at which the Outstanding Bonds are Payable.*

ACTS UNDER WHICH ISSUED.			FOR WHAT PURPOSES.		WHEN PAYABLE.			Rate of Interest.	FACE OF BONDS.			Amount Payable at.
No.	Year.	Page.	Principal.	Interest.	Principal.	Interest.	Issued.		Discharged.	Outstanding.		
	1835	.....	Expenses of State Government		May, 1856.....	May and Nov.	6 per ct.	.....	\$100,000 00	.....	.....
77	1837	192	{ Five-Million Loan		January 1, 1863.....			{ \$5,000,000 00	.....	.....	.....
11	1837-8	3	{ Internal Improvements		June 1, 1863.....	Jan. and July	6 "	{ 100,000 00	.....	.....	.....
121	1838	252	Loan to Allegan & Marshall R. R. Co.		January 1, 1869.....	Jan. and July	6 "	{ 100,000 00	.....	.....	.....
124	1838	259	Loan to Ypsilanti & Tecumseh R. R. Co.		November, 1842.....	May and Nov.	7 "	.....	.....	.....	.....
16	1837	319	Loan to Palmyra & Jacksonburgh R. R. Co.		January 1, 1869 {	Jan. and July	6 "	{ 20,000 00	.....	.....	.....
53	1838	123	Building State Penitentiary		January 1, 1869 {	Jan. and July	6 "	{ 40,000 00	.....	.....	.....
92	1839	165	Loan to Detroit & Pontiac R. R. Co.		July, 1838.....	Jan. and July	6 "	.....	.....	.....	.....
20	1838	66	Loan to University		July, 1838.....	Jan. and July	6 "	.....	.....	.....	.....
118	1838	248	In payment of interest in default of full-paid Five-Million Loan Bonds		January 1, 1850.....	Jan. and July	6 "	.....	.....	.....	.....
73	1843	150	Adjustment of part-paid Five-Million Loan Bonds		January 1, 1863.....	Jan. and July	6 "	.....	.....	.....	.....
60	1842	102	In payment of Internal Improvement Warrants		January 1, 1870.....	Jan. and July	6 "	.....	.....	.....	.....
73	1843	150	{ Delinquent Tax Bonds		.....			{ 31,000 00	.....	.....	.....
45	1844	15	{ Re- { Penitentiary Loan }		.....			{ 120,400 00	.....	.....	.....
57	1845	117			.....			{ 70,000 67	.....	.....	.....
12	1846	10			.....			.....	.....	.....	.....
173	1848	228			.....			.....	.....	.....	.....
77	1853	117			.....			.....	.....	.....	.....
Issued { July 1, '35												
..... { July 1, '40												
..... { Oct. 17, '42												

Table No. 209.—Two-Million-Loan Sinking

FISCAL YEAR CLOSING.	CREDITS TO SINKING FUND.						From Specific Tax Fund.	In Pr U.
	From Trust Funds.	$\frac{1}{2}$ Mill Tax.	War Expenses Reimbursed by United States.	Discount on Bonds Purchased	Surplus of Interest Ap- propriations.			
Nov. 30, 1863	\$76,197 82	\$21,506 98	-----	-----	-----	-----	-----	-----
" 1864	158,696 51	21,506 98	-----	-----	-----	-----	-----	-----
" 1865	185,002 83	21,506 98	-----	-----	h \$35,000 00	-----	-----	-----
" 1866	110,940 43	21,506 98	-----	-----	-----	-----	-----	-----
" 1867	207,239 39	38,495 73	-----	-----	-----	-----	-----	-----
" 1868	123,191 08	38,495 73	\$188,900 85	\$213 75	-----	-----	-----	-----
" 1869	180,744 42	38,495 73	-----	1,949 41	-----	-----	-----	-----
" 1870	109,564 57	38,495 73	19,035 55	906 01	133,763 70	-----	-----	-----
Sept. 30, 1871	136,974 94	38,495 73	-----	-----	60,000 00	\$70,773 04	-----	-----
" 1872	181,891 97	78,750 00	58,892 00	-----	-----	2,923 48	-----	-----
" 1873	193,358 87	-----	-----	-----	-----	16,094 55	-----	-----
" 1874	70,983 01	-----	-----	-----	-----	114,861 27	-----	-----
" 1875	34,851 03	-----	-----	-----	-----	229,199 05	-----	-----
" 1876	-----	-----	11,340 55	-----	-----	211,422 76	-----	-----
" 1877	m { 12,439 34 } 197,075 79	-----	1,397 45	-----	-----	167,403 42	-----	-----
" 1878	-----	-----	-----	-----	-----	330,775 50	-----	-----
" 1879	-----	-----	-----	-----	-----	220,268 74	-----	-----
" 1880	-----	-----	-----	-----	-----	291,375 00	-----	-----
" 1881	-----	-----	-----	-----	-----	-----	-----	-----
" 1882	-----	-----	-----	-----	-----	200 00	-----	-----
" 1883	-----	-----	-----	-----	-----	200 00	-----	-----
" 1884	-----	-----	-----	-----	-----	10,313 36	-----	-----
Footings...	\$1,979,152 00	\$357,256 57	\$279,566 40	\$3,069 17	\$228,763 70	\$1,685,810 26	-----	-----

Surplus of Interest.—

To War-Loan Sinking Fund (A. G. Report for '74, p. 14).....

" Two-Million-Loan Sinking Fund.....

From Specific Tax Fund.....

Less amount transferred out, see note "a".....

Totals to Sinking Funds.....

\$1,685,810 26

305,395 27

\$2,391,205 53

ns in, from Opening to September 30, 1884.

Total Credits.	DISBURSEMENTS FROM SINKING FUND.					FISCAL YEAR.
	Total Disbursements.	Paid Two-Million-Loan Bonds.	Premium on Bonds Purchased.	Amount of Bonds Purchased.	Amounts Transferred	
\$97,704 80	\$116,000 00	-----	-----	{ a \$45,000 00 b 71,000 00 }	-----	1863
180,203 49	235,000 00	-----	-----	{ a 5,000 00 c 230,000 00 }	-----	1864
241,509 81	270,000 00	-----	-----	{ c 270,000 00 }	-----	1865
132,447 41	252,000 00	-----	-----	{ c 252,000 00 }	-----	1866
245,735 12	-----	-----	-----	-----	-----	1867
350,861 41	300,000 00	\$250,000 00	-----	{ c 25,000 00 d 9,000 00 e 16,000 00 b 6,000 00 c 15,000 00 d 72,000 00 u 8,000 00 c 29,000 00 d 47,000 00 e 32,000 00 c 22,000 00 d 5,000 00 d 102,000 00 e 10,000 00 d 93,000 00 c 39,000 00 c 97,000 00 d 29,000 00 e 6,000 00 c 8,000 00 d 101,000 00 e 1,000 00 c 1,000 00 d 49,000 00 e 3,000 00 j 1,000 00 k 300,000 00 c 58,000 00 d 38,000 00 }	-----	1868
221,189 56	177,490 09	-----	-----	{ f \$76,490 09 }	-----	1869
301,765 56	108,000 00	-----	-----	-----	-----	1870
306,243 71	27,000 00	-----	-----	-----	-----	1871
322,437 45	112,000 00	-----	-----	-----	-----	1872
200,453 42	502,000 00	370,000 00	-----	-----	-----	1873
185,844 28	132,000 00	-----	-----	-----	-----	1874
264,050 08	380,231 74	-----	{ \$313 34 3,050 00 40 00 38 45 1,885 68 115 98 }	{ c 8,000 00 d 101,000 00 e 1,000 00 c 1,000 00 j 49,000 00 e 3,000 00 j 1,000 00 k 300,000 00 c 58,000 00 d 38,000 00 }	{ \$ 466,828 40 }	1875
222,763 31	55,040 11	-----	-----	-----	-----	1876
388,888 20	324,001 14	-----	1 23,001 14	{ j 1,000 00 k 300,000 00 c 58,000 00 d 38,000 00 }	-----	1877
344,433 71	446,476 80	{ 243,000 00 • 93,000 00 • 8,000 00 }	{ c 11,509 00 d 2,967 80 }	-----	-----	1878
233,768 74	8,000 00	-----	-----	-----	-----	1879
304,875 09	-----	-----	-----	-----	-----	1880
3,375 00	323,270 27	-----	-----	{ d 1,000 00 c 1,000 00 c 1,000 00 c 1,000 00 c 63,000 00 }	{ n 322,270 27 p 361 88 }	1881
200 00	1,200 00	-----	-----	-----	-----	1882
3,561 88	591,561 88	590,000 00	-----	-----	-----	1883
10,313 86	73,313 36	-----	-----	-----	-----	1884
\$4,571,585 29	\$4,634,585 39	\$1,554,000 00	\$53,634 75	\$2,161,000 00	\$865,950 64	

Primary-Loan Bonds due.

Loan Bonds, due January 1, 1886.

County Loan, due May 1, 1890.

Million-Loan Bonds.

Million-Loan Bonds, due July 1, 1878.

Loan Sinking Fund.

General Fund, under J. R. No. 17, 1875.

22, 1884.

4, less \$16,205.00—vide Ledger, Sept. 30, 72

t.

k United States Bonds purchased.

l Premium and commission on U. S. Bonds purchased.

m See Table No. 3, A. G. Report for 1877.

n To General Fund, \$16,875.00; to Primary School Interest Fund, \$305,395.27. See Table No. 3, A. G. Report for 1881.

o Premium.

p To General Fund.

Table No. 210.—Two-Million Loan,¹—Act No. 122, Laws of 1881.

DETAIL OF ISSUE AND AMOUNT OF ISSUE.											
INSTALLMENTS.					Total Issued.	FISCAL YEAR CLOSING.	RETIRED THROUGH TWO-MILLION-LOAN SINKING FUND.			Amount of Loan Outstanding.	Interest Maturing. ¹
Date of Issue.		When Maturing.		Amount.			By Purchase.	At Maturity.	Total Retired.		
January 1, 1883.....		January 1, 1888.....		\$250,000 00	Nov. 30, 1883.....	.....	.....	.....	\$2,000,000 00	\$61,250 00	
" " 1, 1883.....		" " 1, 1878.....		500,000 00	" " 1884.....	.....	.....	.....	3,000,000 00	132,500 00	
" " 1, 1883.....		" " 1, 1878.....		500,000 00	" " 1885.....	.....	.....	.....	2,000,000 00	132,500 00	
" " 1, 1883.....		" " 1, 1883.....		750,000 00	" " 1886.....	.....	.....	.....	2,000,000 00	132,500 00	
					" " 1887.....	a \$38,000 00	a \$189,000 00	\$227,000 00	\$68,000 00	1,942,000 00	131,878 69
					" " 1888.....	b 3,000 00		3,000 00		1,744,000 00	111,730 00
					" " 1889.....	c 6,000 00		6,000 00		1,698,000 00	102,525 00
					" " 1890.....	d 23,000 00	a 3,000 00	26,000 00		1,632,000 00	99,283 36
					" " 1891.....	e 44,000 00		44,000 00		1,588,000 00	102,525 00
					" " 1892.....	f 10,000 00		10,000 00		1,532,000 00	99,283 36
					" " 1893.....	g 13,000 00		13,000 00		1,519,000 00	97,170 00
					" " 1894.....	h 24,000 00		24,000 00		1,495,000 00	97,351 20
					" " 1895.....	i 88,000 00		88,000 00		1,407,000 00	76,522 41
					" " 1896.....	j 9,000 00	b 370,000 00	379,000 00		1,028,000 00	63,924 06
					" " 1897.....	k 20,000 00		20,000 00		992,000 00	59,890 28
					" " 1898.....	l 43,000 00		43,000 00		873,000 00	53,392 50
					" " 1899.....	m 58,000 00		58,000 00		815,000 00	52,355 00
					" " 1877.....	n 1,000 00		1,000 00		814,000 00	44,370 00
					" " 1878.....	o 38,000 00	c 943,000 00	981,000 00	281,000 00	591,000 00	35,460 00
					" " 1879.....	p 1,000 00		1,000 00		591,000 00	35,460 00
					" " 1880.....	q 1,000 00		1,000 00		590,000 00	35,470 00
					" " 1881.....	r 1,000 00		1,000 00		590,000 00	35,460 00
					" " 1882.....	s 1,000 00		1,000 00		590,000 00	35,460 00
					" " 1883.....	t 1,000 00	d 590,000 00	590,000 00		590,000 00	17,700 00
					Footings.....	\$605,000 00	\$1,395,000 00	\$2,000,000 00			\$1,567,503 50

ABSTRACT OF AMOUNTS RETIRED.				
INSTALLMENTS, WHEN DUE.				
FISCAL YEAR CLOSING	Jan. 1, 1898.	Jan. 1, 1873.	Jan. 1, 1878.	Jan. 1, 1893.
NOV. 30, 1887.....	\$58,000 00		\$5,000 00	
" " 1888.....	198,000 00		44,000 00	
" " 1889.....	3,000 00		10,000 00	
Sept. 30, 1871.....			1,000 00	\$24,000 00
" " 1870.....			9,000 00	3,000 00
" " 1872.....			88,000 00	5,000 00
" " 1873.....			370,000 00	19,000 00
" " 1874.....			74,000 00	9,000 00
" " 1875.....			20,000 00	58,000 00
" " 1876.....			43,000 00	3,000 00
" " 1877.....			46,000 00	
" " 1878.....			1,000 00	
" " 1879.....			243,000 00	38,000 00
" " 1880.....				
" " 1881.....				1,000 00
" " 1882.....				
" " 1883.....				540,000 00
	\$250,000 00	\$500,000 00	\$600,000 00	\$750,000 00

¹ Proceeds "to be applied solely to the payment of the indebtedness of the State Five-Million Loan, falling due January 1, 1883."

² Interest on coupons attached to bonds when issued..... \$1,757,500 00

Interest coupons cancelled.....

a Of the installment due January 1, 1883.
b " " " " 1, 1878.
c " " " " 1, 1878.
d " " " " 1, 1883.

Table No. 211.- War-Bounty Loan-Matures, May 1, 1890.

AMOUNT ISSUED AND HOW. ¹			Retired by Two-Million- Loan Sinking Fund.	Outstanding.	Interest Maturing. ²
Face of Bonds Issued.	Through Two-Million- Loan Sinking Fund.	Sold on the Market.			
\$230,000 00	\$230,000 00		\$230,000 00		
615,000 00	270,000 00	\$345,000 00	270,000 00	\$345,000 00	\$8,015 00
370,000 00	352,000 00	118,000 00	252,000 00	463,000 00	32,410 00
				463,000 00	32,410 00
25,000 00	25,000 00		25,000 00	463,000 00	32,410 00
15,000 00	15,000 00		15,000 00	463,000 00	32,410 00
44,000 00	29,000 00	15,000 00	29,000 00	478,000 00	33,284 95
7,000 00	7,000 00		22,000 00	463,000 00	* 16,730 00
				463,000 00	32,410 00
				463,000 00	32,410 00
			87,000 00	366,000 00	28,826 92
			8,000 00	358,000 00	25,607 88
			1,000 00	357,000 00	25,025 00
				357,000 00	24,990 00
			53,000 00	298,000 00	24,441 99
				298,000 00	20,930 00
				298,000 00	20,930 00
				298,000 00	20,930 00
			1,000 00	298,000 00	20,935 83
			1,000 00	297,000 00	20,825 00
			63,000 00	234,000 00	20,798 16
	\$328,000 00	\$478,000 00	\$1,072,000 00		
	478,000 00	Outstanding..	234,000 00		
\$1,306,000 00	\$1,306,000 00		\$1,306,000 00		\$506,730 83

est on the War-Bounty Loan is payable in May and November. Prior to 1871 the closed November 30. The time of closing was changed in 1871 to September 30, hence Interest of 1871 was payable in that Fiscal Year.

der Acts approved February 5, 1864, and March 2, 1865. The \$478,000.00 put upon the of which amount the \$298,000.00 yet outstanding is the unredeemed and unmatured issued under the Act of 1865. These bonds are redeemable "at the pleasure of the time after the expiration of twenty-five years from and after May 1st, 1885;" proceeds paying a State Bounty to Volunteers, mustered into the military service of the.

No bonds have been issued under Act No. 295 of 1865, approved March 21, 1865.

coupons attached to bonds when issued. \$2,232,541 95

coupons canceled.....^b \$2,134,264 95

matured on bonds..... 506,730 83

ns canceled in excess of interest matured..... \$1,627,534 12

ot of coupons "issued" and "matured," deduct for interest accrued at issue of 2.

420.00 coupons past due.

Table No. 212.—*Renewal and Temporary Loans—Act No. 6, 1858.*

RENEWAL LOAN ¹ —\$216,000 00.			FISCAL YEAR CLOSING	TEMPORARY LOAN ¹ —\$50,000 00.	
Retired through Two- Million-Loan Sinking Fund.	Outstanding.	Interest Accruing. ²		Retired through Two- Million-Loan Sinking Fund.	Outstanding.
	\$216,000 00	-----	Nov. 30, 1858	-----	\$50,000 00
	216,000 00	\$12,980 00	" 1859	-----	50,000 00
	216,000 00	12,980 00	" 1860	-----	50,000 00
	216,000 00	12,980 00	" 1861	-----	50,000 00
	216,000 00	12,980 00	" 1862	-----	50,000 00
	216,000 00	12,980 00	" 1863	\$45,000 00	5,000 00
	216,000 00	12,980 00	" 1864	5,000 00	-----
	216,000 00	12,980 00	" 1865	\$50,000 00	-----
	216,000 00	12,980 00	" 1866		
	216,000 00	12,980 00	" 1867		
\$16,000 00	200,000 00	12,980 00	" 1868		
8,000 00	192,000 00	11,850 00	" 1869		
32,000 00	160,000 00	11,776 64	" 1870		
	160,000 00	9,800 00	Sept. 30, 1871		
10,000 00	150,000 00	9,650 20	" 1872		
39,000 00	111,000 00	7,646 01	" 1873		
6,000 00	105,000 00	6,554 62	" 1874		
1,000 00	104,000 00	6,300 00	" 1875		
3,000 00	101,000 00	6,120 00	" 1876		
	101,000 00	6,060 00	" 1877		
93,000 00	8,000 00	5,963 33	" 1878		
8,000 00	-----	-----	" 1879		
\$216,000 00		\$211,120 60			

¹ Redeemable "at the pleasure of the State at any time after the expiration of twenty years from and after the first day of July, 1858;" proceeds to be used in taking up outstanding "Detroit and Pontiac R. R. Bonds,"* "Penitentiary Bonds,"† and "University Bonds."‡

² Coupons attached to bonds when issued.. \$259,200 00

Coupons attached, June 30, 1863..... \$200,880 00

Coupons canceled since June 30, 1863..... \$200,880 00

Interest matured " " "..... 152,800 60

Coupons canceled in excess of int. matured... \$48,079 40

¹ Redeemable "at the pleasure of the State at any time after the expiration of twenty years from and after the first day of July next" (1858). To meet the ordinary revenues of the State.

² Coupons attached to bonds when issued.....

Coupons attached, June 30, 1863.....

Coupons canceled since June 30, 1863.....

Interest matured since June 30, 1863.....

Coupons canceled in excess of interest matured.....

* Act of March 5, 1838. † Act of March 23, 1838.

‡ Includes \$60.00 coupons past due.

‡ Act of April 6, 1838.

Table No. 213.—Canal Loan—\$100,000.00.

FISCAL YEAR CLOSING.	Retired Through Canal Fund.	Outstanding.	Interest Matured. ¹
99.....		\$100,000 00	
00.....		100,000 00	\$8,000 00
01.....		100,000 00	8,000 00
02.....		100,000 00	8,000 00
03.....		100,000 00	8,000 00
04.....		100,000 00	8,000 00
05.....		100,000 00	8,000 00
06.....		100,000 00	8,000 00
07.....		100,000 00	8,000 00
08.....	\$14,000 00	86,000 00	8,000 00
09.....	2,000 00	84,000 00	5,160 00
10.....	1,000 00	83,000 00	5,050 00
11.....	2,000 00	81,000 00	4,950 00
12.....		81,000 00	4,880 00
13.....	8,000 00	73,000 00	4,540 00
14.....	12,000 00	61,000 00	4,199 90
15.....	15,000 00	46,000 00	3,378 63
16.....		46,000 00	2,760 00
17.....		46,000 00	2,760 00
18.....		46,000 00	2,760 00
19.....	38,000 00	8,000 00	2,760 00
20.....	8,000 00		
	\$100,000 00		\$97,178 53
Attached when bonds were issued.....			\$120,000 00
Coupons canceled.....			\$120,000 00
Matured on bonds.....			97,178 53
Cancelled in excess of interest matured.....			\$22,823 47
* \$120.00 coupons past due.			

Table No. 214.—Showing Payments on account of the Several

REDUCTION DURING FISCAL YEAR CLOSING	Two Million,— Due Jan. 1, 1868.			
	Two Million,— Due Jan. 1, 1873.	Two Million,— Due Jan. 1, 1878.	Two Million,— Due Jan. 1, 1883.	Two Million,— Due Jan. 1, 1888.
Nov. 30, 1867	\$58,000 00			
" 1868	189,000 00	\$3,000 00	\$6,000 00	
" 1869	3,000 00	28,000 00	44,000 00	
" 1870		10,000 00	13,000 00	\$24,000 00
Sept. 30, 1871		1,000 00	1,000 00	3,000 00
" 1872		88,000 00	9,000 00	5,000 00
" 1873		370,000 00	74,000 00	19,000 00
" 1874			20,000 00	9,000 00
" 1875			43,000 00	58,000 00
" 1876			46,000 00	3,000 00
" 1877			1,000 00	
" 1878			243,000 00	38,000 00
" 1879				
" 1880				
" 1881				1,000 00
" 1882				
" 1883				590,000 00
" 1884				
Footings.....	\$250,000 00	\$500,000 00	\$500,000 00	\$750,000 00
Less amount of War-Bounty Bonds issued				
Leaving for Net Reduction of Bonded				

Table No. 215.—The Bonded Debt

FISCAL YEAR CLOSING.	Two-Mill' In- Loan Bonds. Due Jan. 1, 1868, 1873, 1878, and 1883.	Renewal- Loan Bonds, 6's. Due July 1, 1878.	War-Loan Bonds, 7's. Due Jan. 1, 1886.	W'r-Boun- ty Loan Bonds, 7's. Due May 1, 1890.	Canal Bonds, 6's Guar- anteed by State, Due July 1, 1879.	Total Inter- est-Bearing Debt.	Matured Adjusted Bonds, Int. stopped; payable on demand.
Nov. 30, 1866.	\$2,000,000 00	\$216,000 00	\$1,111,500 00	\$463,000 00	\$100,000 00	\$3,890,500 00	\$4,000 00
" 1867.	1,942,000 00	216,000 00	1,100,500 00	463,000 00	100,000 00	3,821,500 00	4,000 00
" 1868.	1,741,000 00	200,000 00	1,081,500 00	463,000 00	86,000 00	3,571,500 00	3,000 00
" 1869.	1,669,000 00	192,000 00	551,500 00	463,000 00	84,000 00	2,909,500 00	3,000 00
" 1870.	1,622,000 00	180,000 00	-----	478,000 00	83,000 00	2,343,000 00	3,000 00
Sept. 30, 1871.	1,617,000 00	180,000 00	-----	463,000 00	81,000 00	2,321,000 00	3,000 00
" 1872.	1,515,000 00	150,000 00	-----	463,000 00	81,000 00	2,209,000 00	3,000 00
" 1873.	1,062,000 00	111,000 00	-----	463,000 00	75,000 00	1,699,000 00	3,000 00
" 1874.	1,023,000 00	105,000 00	-----	396,000 00	61,000 00	1,555,000 00	3,000 00
" 1875.	922,000 00	104,000 00	-----	358,000 00	46,000 00	1,430,000 00	3,000 00
" 1876.	873,000 00	101,000 00	-----	357,000 00	46,000 00	1,377,000 00	3,000 00
" 1877.	872,000 00	101,000 00	-----	357,000 00	46,000 00	1,376,000 00	3,000 00
" 1878.	591,000 00	8,000 00	-----	299,000 00	46,000 00	944,000 00	3,800 00
" 1879.	591,000 00	-----	-----	299,000 00	-----	890,000 00	3,000 00
" 1880.	591,000 00	-----	-----	299,000 00	-----	890,000 00	3,000 00
" 1881.	590,000 00	-----	-----	299,000 00	-----	889,000 00	3,000 00
" 1882.	590,000 00	-----	-----	298,000 00	-----	888,000 00	-----
" 1883.	-----	-----	-----	297,000 00	-----	297,000 00	-----
" 1884.	-----	-----	-----	234,000 00	-----	234,000 00	-----

indebtedness for each Fiscal Year since November 30, 1866.

A. M. S.						Total for Each Year.	Years.
	War-Bounty,— Due May 1, 1860.	Canal,— Due July 1, 1879.	Five-Million,— Due Jan. 1, 1863. Full-paid.	Five-Million,— Due Jan. 1, 1863. Adjusted.	Five-Million,— Due Jan. 1, 1863. Adjustable.		
00	-----	-----	-----	-----	\$8,678 55	\$78,678 55	-----1867
00	-----	\$14,000 00	\$9,000 00	\$1,000 00	30,664 21	267,164 21	-----1868
00	-----	2,000 00	-----	-----	-----	570,500 00	-----1869
00	-----	1,000 00	-----	-----	-----	673,550 00	-----1870
00	\$15,000 00	2,000 00	3,000 00	-----	1,735 71	29,735 71	-----1871
00	-----	8,000 00	-----	-----	-----	112,000 00	-----1872
00	97,000 00	12,000 00	-----	-----	1,157 14	610,000 00	-----1873
00	8,000 00	15,000 00	-----	-----	17,935 67	145,157 14	-----1874
00	-----	-----	-----	-----	-----	142,948 67	-----1875
00	1,000 00	-----	-----	-----	-----	53,000 00	-----1876
00	58,000 00	-----	-----	-----	-----	1,000 00	-----1877
00	-----	38,000 00	-----	-----	-----	432,000 00	-----1878
00	-----	8,000 00	-----	-----	-----	46,000 00	-----1879
00	-----	-----	-----	-----	-----	8,000 00	-----1880
00	1,000 00	-----	-----	3,000 00	-----	1,000 00	-----1881
00	1,000 00	-----	-----	-----	-----	4,000 00	-----1882
00	63,000 00	-----	-----	-----	-----	591,000 00	-----1883
00	-----	-----	-----	-----	-----	63,000 00	-----1884
00	\$244,000 00	\$100,000 00	\$12,000 00	\$4,000 00	\$60,171 28	\$3,748,771 28	-----
November 30, 1870.....						15,000 00	-----
November 30, 1886.....						\$3,733,771 28	-----

Fiscal Year from 1866 to 1884 inclusive.

	Two-Million- Loan Bonds Due Jan. 1, 1868, Interest stopped; payable on demand.	Outstanding Part-paid Bonds Ad- justable at .	Matured Canal Bonds, Int. stopped; payable on demand.	Totals.	Annual Decrease in Bonded State Debt.	Aggregate Reduction since Nov. 30, 1866, to close of each year.	Face of Outstanding Part-paid Bonds.	Year.
00	-----	\$72,321 25	-----	\$3,979,321 25	-----	-----	\$125,000 00	---1866
00	-----	63,642 70	-----	3,901,242 70	\$78,678 55	\$78,678 55	110,000 00	---1867
00	\$3,000 00	33,978 49	-----	3,614,078 49	287,164 21	365,842 76	57,000 00	---1868
00	-----	32,978 49	-----	3,043,578 49	570,500 00	936,342 76	57,000 00	---1869
00	-----	32,978 49	-----	2,385,028 49	658,550 00	1,584,892 76	57,000 00	---1870
00	-----	31,242 78	-----	2,355,292 78	29,735 71	1,624,628 47	54,000 00	---1871
00	-----	81,242 78	-----	2,243,292 78	112,000 00	1,736,628 47	54,000 00	---1872
00	-----	31,242 78	-----	1,733,292 78	510,000 00	2,246,628 47	34,000 00	---1873
00	-----	30,086 64	-----	1,588,185 64	145,157 14	2,391,785 61	52,000 00	---1874
00	-----	12,149 97	-----	1,445,149 97	142,985 67	2,534,771 28	21,000 00	---1875
00	-----	12,149 97	-----	1,392,149 97	53,000 00	2,587,771 28	21,000 00	---1876
00	-----	12,149 97	-----	1,391,149 97	1,000 00	2,588,771 28	21,000 00	---1877
00	-----	12,149 97	-----	966,149 97	432,000 00	3,020,771 28	21,000 00	---1878
00	-----	12,149 97	\$8,000 00	913,149 97	46,000 00	3,066,771 28	21,000 00	---1879
00	-----	12,149 97	-----	906,149 97	8,000 00	3,074,771 28	21,000 00	---1880
00	-----	12,149 97	-----	904,149 97	1,000 00	3,075,771 28	21,000 00	---1881
00	-----	12,149 97	-----	900,149 97	4,000 00	3,079,771 28	21,000 00	---1882
00	-----	12,149 97	-----	309,149 97	591,000 00	3,670,771 28	21,000 00	---1883
00	-----	12,149 97	-----	246,149 97	63,000 00	3,733,771 28	21,000 00	---1884

Table No. 216—Interest Matured

FISCAL YEAR CLOSING.	Two-Million Loan.	Renewal Loan.	V
Nov. 30, 1867.....	\$121,878 69	\$12,960 00	
" 1868.....	111,720 00	12,960 00	
" 1869.....	102,525 08	11,850 00	
" 1870.....	99,353 36	11,776 64	
Sept. 30, 1871.....	97,170 00	9,600 00	
" 1872.....	97,351 20	9,650 00	
" 1873.....	76,522 41	7,846 01	
" 1874.....	62,934 06	6,554 62	
" 1875.....	59,990 28	6,300 00	
" 1876.....	53,392 50	6,120 00	
" 1877.....	52,355 00	6,060 00	
" 1878.....	44,270 00	5,963 33	
" 1879.....	35,460 00		
" 1880.....	35,460 00		
" 1881.....	35,470 00		
" 1882.....	35,400 00		
" 1883.....	17,700 00		
" 1884.....			
Footings.....	\$1,138,752 50	\$107,440 00	

for the Fiscal Years designated.

ty	Totals.	Canal, Guaranteed by State.	Totals.	Amount Accruing during Fiscal Year 1867.	Diminution in Annually Accru- ing Interest to close of each year.
00	\$244,668 69	\$8,000 00	\$250,668 69	\$250,668 69	
00	233,460 00	8,000 00	239,460 00	250,668 69	\$11,208 69
00	215,975 83	5,180 00	221,135 83	250,668 69	29,532 86
95	163,617 45	5,050 00	168,667 45	250,668 69	82,001 24
00	123,500 00	4,950 00	128,450 00	250,668 69	122,218 69
00	139,411 20	4,860 00	144,271 20	250,668 69	106,397 49
00	116,578 42	4,540 00	121,118 42	250,668 69	129,560 27
92	98,315 60	4,199 90	102,515 50	250,668 69	148,153 19
98	91,798 28	3,378 63	95,174 89	250,668 69	155,493 80
00	84,537 50	2,760 00	87,297 50	250,668 69	163,371 19
00	83,405 00	2,760 00	86,165 00	250,668 69	164,503 69
99	74,675 32	2,760 00	77,435 32	250,668 69	173,233 37
00	56,390 00	2,760 00	59,150 00	250,668 69	191,518 69
00	56,390 00	-----	56,390 00	250,668 69	194,278 69
00	56,400 00	-----	56,400 00	250,668 69	194,268 69
83	56,335 83	-----	56,335 83	250,668 69	194,332 86
00	38,525 00	-----	38,525 00	250,668 69	212,143 69
16	20,798 16	-----	20,798 16	250,668 69	229,870 53
83	\$1,934,782 26	\$55,176 53	\$2,009,958 79	= \$4,512,036 42	= \$2,502,077 63

ly as proof of wrk.

Table No. 217.—*Abstract of Loans made by the State since its organisation; also, of Amount of Loans Redeemed; Bonds Outstanding; Amount of Coupons*

CLASSES OF BONDS.	Face of Bonds Issued.	AMOUNT REALIZED.			
		Gross.	More than Face of Bonds.	Less than Face of Bonds.	More than Principal Paid, Sept. 30, 1883.
¹ Loan by Territorial Treas.	-----	-----	-----	-----	-----
¹ Loan of Bank of Michigan	\$4,000 00	\$4,000 00	-----	-----	-----
¹ Loan of Mich. State Bank	46,000 00	46,000 00	-----	-----	-----
¹ General Fund	100,000 00	100,000 00	-----	-----	-----
¹ Full-paid Five Million	1,337,000 00	1,406,300 00	\$19,200 00	-----	\$19,200 00
¹ Part-paid Five Million	3,813,000 00	2,139,365 40	-----	\$1,653,634 60	91,719 18
¹ Palmyra and Jacksonburg R. R.	20,000 00	20,000 00	-----	-----	-----
¹ Detroit and Pontiac R. R.	100,000 00	33,000 00	-----	68,000 00	-----
¹ University	100,000 00	-----	-----	100,000 00	-----
¹ Delinquent Tax Bonds	31,000 00	31,000 00	-----	-----	-----
¹ Internal Improvement Warrant	265,450 00	265,450 00	-----	-----	-----
¹ Treasury Notes	258,120 00	258,120 00	-----	-----	730 60
¹ Penitentiary	60,000 00	35,323 91	-----	24,747 09	-----
¹ Temporary Loan	50,000 00	50,000 00	-----	-----	-----
¹ Renewal Loan	216,000 00	216,708 00	708 00	-----	708 00
¹ Two-Million Loan	2,000,000 00	2,011,576 17	11,576 17	-----	11,576 17
¹ War-Loan	1,349,400 00	1,339,468 19	-----	19,931 81	-----
¹ War-Bounty Loan	1,306,000 00	1,306,000 00	-----	-----	234,000 00
¹ Canal	100,000 00	103,645 50	3,645 50	-----	3,645 50
⁴ General	-----	-----	-----	-----	-----
Past-due Coupons	-----	-----	-----	-----	-----
	\$11,105,970 00	\$9,374,781 17	\$36,124 67	\$1,866,313 50	\$361,573 85
Deduct	-----	-----	-----	35,124 67	229,876 71
	-----	-----	-----	\$1,631,188 83	\$131,697 14
Add	-----	1,831,188 83	-----	-----	-----
	-----	\$11,105,970 00	-----	-----	-----
Should the debt be dis- charged no faster than it becomes due, the result would be	-----	-----	-----	-----	-----

¹ No change during fiscal year; see Table No. 220, pp. 223 and 233, Auditor General's 1883.² See Table No. 218.⁴ Amount paid on awards of Board of State Auditors. Unable to give classes of Bond

ass assumed and paid by the State; Amount realized on Loans; Interest paid thereon; Expense of Loans, and Cost of Loans in excess of amount realized therefor.

PAYMENTS.				Bonds Outstanding Sept. 30, 1883.	Coupons attached to Bonds Outstanding.	Additional Cost of Loans should none of the Outstanding Bonds be purchased before maturity.
Principal.	Interest.	Exchange, Commission, etc.	Total to Sept. 30, 1883.			
\$17,197 81	\$831 36	-----	\$18,029 17			
4,000 00	54 45	-----	4,054 45			
46,000 00	1,691 26	-----	47,691 26			
100,000 00	122,357 28	\$1,535 19	223,892 47			
1,387,000 00	* 922,768 64	43,522 42	2,353,287 06			
2,067,646 23	1,478,358 71	112,984 90	3,658,989 92	b \$12,149 97	-----	\$12,149 97
20,000 00	11,585 20	48 92	31,634 12			
100,000 00	112,743 03	146 70	212,889 73			
100,000 00	86,546 65	285 10	186,831 75			
31,000 00	8,353 15	3 30	39,356 45			
265,450 00	51,498 89	-----	316,948 89			
257,390 00	20,589 06	-----	277,979 06	730 00	-----	730 00
60,000 00	71,001 46	53 10	131,054 56			
50,000 00	17,500 00	-----	67,500 00			
216,000 00	211,060 60	155 98	427,116 58			
2,000,000 00	1,586,992 50	8,854 48	3,575,846 98			
1,249,400 00	523,386 03	-----	1,771,786 03			
1,072,000 00	500,313 96	23,574 15	1,594,788 11	234,000 00	\$98,280 00	332,280 00
100,000 00	97,066 53	866 28	197,923 81			
-----	529 08	19,901 86	20,430 94			
-----	-----	-----	-----	\$246,879 97	\$98,280 00	\$345,159 97
-----	-----	-----	-----	-----	c 1,404 00	1,404 00
\$9,143,084 03	\$5,906,112 84	\$210,933 47	\$15,160,130 34	\$246,879 97	\$99,684 00	\$346,563 97
-----	-----	-----	-----	-----	-----	-----
131,697 14	-----	-----	346,563 97			
\$9,274,781 17	-----	-----	-----			
-----	-----	-----	-----			
-----	-----	-----	\$15,506,694 31			

1.00 Interest Bonds not treated in this table as Bonds Issued. These Interest Bonds were payment of past-due interest on the Full-paid Five-Million-Loan Bonds, and are entered sum of interest paid on such bonds.

00 Part-paid Bonds adjustable at \$12,149 97.

newal, \$60.00; Two-Million, \$310.00; War, \$224.00; War-Bounty, \$420.00; Canal, \$120.00,

Table No. 218.—War-County-Loan.—Face of Bonds Issued—\$1,308,000.00.

FISCAL YEAR CLOSING	AMOUNT PAID.				Am Res
	Principal.	Interest.	Premium.	Total.	
Nov. 30, 1864	\$230,000 00			\$230,000 00	\$2
" 1865	270,000 00	\$4,226 21		274,226 21	6
" 1866	252,000 00	29,368 87		281,368 87	3
" 1867		20,870 00		20,870 00	
" 1868	25,000 00	32,935 00		57,935 00	
" 1869	15,000 00	35,105 00		50,105 00	
" 1870	44,000 00	41,265 00		85,265 00	
Sept. 30, 1871	7,000 00	18,085 00		25,085 00	
" 1872		32,165 00		32,165 00	
" 1873		32,200 00		32,200 00	
" 1874	97,000 00	28,791 92		125,791 92	
" 1875	8,000 00	25,492 98	\$313 24	34,306 32	
" 1876	1,000 00	25,770 00	38 45	26,808 45	
Sept. 29, 1877		24,185 00		24,185 00	
Sept. 30, 1878	58,000 00	24,966 99	11,509 00	94,475 99	
" 1879		21,070 00		21,070 00	
" 1880		20,870 00		20,870 00	
" 1881		20,720 00		20,720 00	
" 1882	1,000 00	20,760 83	200 00	21,960 83	
" 1883	1,000 00	20,510 00	200 00	21,710 00	
" 1884	61,000 00	21,848 16	10,313 36	95,161 52	
Footings	\$1,072,000 00	\$500,213 96	\$22,574 15	\$1,594,788 11	\$1,3

Table No. 219.—Showing when each County in the State was "Laid Out;" to what County for Judicial and Municipal Purposes, and when so attached; also, the Year in which each County was Organized.

COUNTIES.	When Laid Out.	TO WHAT COUNTIES ATTACHED, AND WHEN.
Alcona	1840	Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1859
Allegan	1831	Kalamazoo, 1833
Alpena	1840	Mackinac, 1840; Cheboygan, 1853
Antrim	1840	Mackinac, 1840; Grand Traverse, 1853
Arenac	1833	
Baraga	1875	Taken from Houghton
Barry	1829	St. Joseph, 1829; Kalamazoo, 1830
Bay	1831	Saginaw, 1840
Benzie	1863	Grand Traverse, 1863
Berrien	1829	Cass, 1829
Branch	1829	St. Joseph, 1829
Calhoun	1829	St. Joseph, 1829; Kalamazoo, 1830
Cass	1829	
Charlevoix	1840	Mackinac, 1840; Emmet, 1853
Cheboygan	1840	Mackinac, 1840
Chippewa	1826	
Clare	1840	Saginaw, '40; Midland, '58; Isabella, '59; E ½ Midland, '69; W ½ Mecosta, '6
Clinton	1831	Kent, 1836; Shiawassee, 1837
Crawford	1840	Mackinac, 1840; Cheboygan, 1853; Iosco, 1858; Antrim, 1863; Kalkaska, 187
Delta	1843	Mackinac, 1843
Eaton	1829	St. Joseph, 1829; Kalamazoo, 1830
Emmet	1840	Mackinac, 1840
Genesee	1835	Oakland, 1835
Gladwin	1831	Saginaw, 1840; Midland, 1855
G'd Traverse	1840	Mackinac, 1840

Table No. 219.—Continued.

MS.	When Laid Out.	TO WHAT COUNTIES ATTACHED, AND WHEN.	When Organized.
	1831	Saginaw, 1836.....	1855
	1829	Lenawee, 1829.....	1855
	1843	.....	1846
	1840	Saginaw, 1840; Sanilac, 1850.....	1859
	1829	Washtenaw, 1829.....	1838
	1831	Kent, 1836.....	1837
	1840	Mackinac, 1840; Saginaw, 1853.....	1857
	1831	Saginaw, 1840; Midland, 1855.....	1850
	1875	Taken from Keweenaw.....	1875
	1829	Washtenaw 1829.....	1852
	1829	St. Joseph, 1829.....	1830
	1840	Mackinac, 1840; Grand Traverse, 1853; Antrim, 1863.....	1871
	1831	.....	1836
	1861	.....	1861
	1840	Ottawa, 1840; Mason, 1855; Newaygo, 1857; Mason, 1858; E 4 towns Mecosta, 1867; E ½ Osceola, 1869.....	1871
	1822	Oakland, 1822.....	1835
	1840	Mackinac, 1840; Grand Traverse, 1853.....	1863
	1822	Monroe, 1822.....	1826
	1833	Washtenaw, 1833.....	1836
	1818	By Proclamation of Governor Cass, October 28.....	1818
	1818	By Proclamation of Governor Cass, January 15.....	1818
	1840	Mackinac, 1840; Ottawa, 1846; Oceana, 1851; Grand Traverse, 1853.....	1855
	1853	.....	1855
	1843	Houghton, 1846.....	1851
	1840	Ottawa, 1840; Oceana, 1851.....	1855
	1840	Kent, 1840; Newaygo, 1857.....	1859
	1861	Marquette, 1861.....	1863
	1831	Saginaw, 1836.....	1855
	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1856; Wexford, 1869.....	1871
	1817	By Proclamation of Governor Cass, July 14.....	1817
ency	1831	Ionia, 1840.....	1850
	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857.....	1861
	1859	.....	1859
	1840	Kent, 1840.....	1851
	1819	By Proclamation of Governor Cass, January 12; Organized, Proclama- tion of Governor Cass, March 28.....	1820
	1831	Ottawa, 1840.....	1855
	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859; Iosco, 1861; Incorporated with Iosco, 1867.....	1875
	1843	Houghton, 1846.....	1853
	1840	Ottawa, 1840; Newaygo, 1857; Mecosta, 1859.....	1869
	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1859; Alcona, 1869.....	1861.
	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1858; Antrim, 1863.....	1875
	1831	Kent, 1836.....	1837
isle.	1840	Mackinac, 1841; Cheboygan, 1853; Alpena, 1858 (see also Act 80, 1875).....	1871
on..	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859.....	1875
	1822	Oakland, 1822.....	1835
	1822	Oakland, 1822; St. Clair, 1827; Lapeer, 1836; St. Clair, 1840.....	1848
ft.	1843	Chippewa, 1843; Houghton, 1846; Marquette, 1851.....	1871
ce	1822	Oakland, 1822; Genesee, 1836.....	1837
	1820	By Proc. of Gov. Cass, March 28; Organized by Proc. of Gov. Cass, May 8.....	1821
	1829	.....	1829
	1840	Saginaw, 1840.....	1845
	1829	Cass, 1829.....	1837
w.	1822	Wayne, 1822.....	1826
	1796	By Gen. Wayne; in 1815 re-established by Proclamation of Gov. St. Clair, July 15, and organized by Proclamation of Gov. Cass, Nov. 21.....	1815
	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1855.....	1869

not take effect until 1876.

Table No. 220.—*Valuation of Taxable Property as Assessed; as Equalized by the Board; the Changes in the Amount Apportioned; the Rate of Taxation; the Net Amount Received from the Year 1888 to this date, September 30, 1884, inclusive, on Taxes of 1881 and Previous*

TAXABLE PROPERTY AS ASSESSED AND AS EQUALIZED.						
YEARS IN WHICH ASSESSED OR EQUALIZED.	Assessed Valuation.	EQUALIZED VALUATION.		CHANGES IN VALUATION.		
		Boards of Supervisors.	State Board of Equalization.	Boards of Supervisors.		State Board.
				Increase.	Decrease.	Increase.
1838		\$42,933,485 61				
1839		46,192,703 29		\$3,259,206 68		
1840		37,833,024 13			\$8,359,678 16	
1841		34,608,021 85			3,230,002 28	
1842		29,148,089 19			5,454,982 66	
1843		27,096,940 41			1,451,098 78	
1844		28,568,007 32		886,066 91		
1845		28,922,090 59		339,083 27		
1846		29,389,065 67		446,975 08		
1847		27,617,240 13			1,751,825 54	
1848		29,908,769 25		2,291,529 12		
1849		29,188,070 45			720,698 80	
1850		29,384,270 06		196,200 21		
1851			\$30,976,270 18			
1852	\$115,047,750 95	114,049,162 84	120,262,474 35	84,664,891 68		
1853					\$89,386,204 17	
1854	149,749,623 41	149,688,200 44	157,663,000 00	35,689,038 10		
1855					17,800,534 65	
1856	157,663,206 69	151,671,992 07	172,055,808 89	2,183,791 63		
1857					24,392,799 89	
1858	179,085,450 86	176,209,042 82	307,965,842 92	24,337,050 75		
1859					135,910,034 03	
1860	261,156,704 54	254,509,734 46	630,000,000 00	78,300,091 64		
1861					322,084,157 06	
1862	374,841,031 23	386,877,102 70	630,000,000 00	152,367,368 24		
1863						
1864	609,344,283 55	654,005,885 42	810,000,000 00	267,126,782 72		
1865					180,000,000 00	
1866						
1867						
1868						
1869						
1870						
1871						
1872						
1873						
1874						
1875						
1876						
1877						
1878						
1879						
1880						
1881						
1882						
1883						
1884						
1885						
1886						
1887						
1888						
1889						
1890						
1891						
1892						
1893						
1894						
1895						
1896						
1897						
1898						
1899						
1900						
1901						
1902						

* These amounts should be deducted from the footing of this column, to obtain a pro the three right-hand columns.

^b For 1882 and subsequent years, See Table No. 221.

and by the State Board of Equalization; the changes in such Valuation; the State Tax Apportioned from State Taxes, and the Amount Realized in excess of the Amount Levied,—

STATE TAX APPORTIONED EACH YEAR.					NET TREASURY RECEIPTS FROM TAX.		
Amount of Tax Apportioned.	CHANGES IN AMOUNT.		RATE.		In Treasury for 1840 and following Years.	In Excess of Amount Apportion'd for same Years.	Less than Amount Apportioned.
	Increase.	Decrease.	Mills on \$1.00.	Per Capita.			
\$85,906 95							
92,385 43	\$6,478 48						
75 666 04		\$16,719 39	3	\$0.36	\$84,651 71	\$8,985 67	
103,827 62	23,161 58		3	47	79,614 01		\$24,213 61
58,296 07		45,531 53	3	25	87,164 19	28,867 12	
55,393 88		2,902 19	2	21	79,092 96	23,699 08	
57,166 01	1,772 13		3	21	86,985 40	29,819 39	
72,306 23	15,139 22		2.5	24	106,869 36	34,564 13	
73,562 15	1,256 92		2.5	23	101,212 45	27,650 30	
69,043 10		4,519 05	2.5	19	70,932 98	1,889 88	
150,719 83	81,678 23		5.089	36	146,365 19		4,354 14
102,406 75		48,312 58	3.531	25	139,768 97	37,362 22	
113,789 66	11,362 81		3.923		137,379 96	23,610 40	
106,000 00		7,769 56	3.421		128,897 24	22,897 24	
110,000 00	4,000 00		3.551		174,159 61	64,159 61	
10,000 00		100,000 00	.063		63,523 96	53,523 96	
30,000 00	20,000 00		.249	06	38,047 15	8,047 15	
40,000 00	10,000 00		.332		54,716 46	14,716 46	
65,060 00	25,060 00		.472		55,385 04		9,674 96
85,065 20	30,065 20		.618		113,437 86	28,422 66	
85,065 20			.618		135,106 81	50,041 61	
202,863 00	117,597 80		1.472		208,019 04	5,356 04	
154,863 00		48,000 00	1.123	02	166,823 91	12,160 91	
464,166 50	309,503 50		2 697		460,619 60		3,546 90
483,173 48	19,006 98		2.904		473,813 80		9,359 68
440,000 79		43,173 69	2.557		425,899 22		14,101 57
470,000 79	30,000 00		2.731	57	517,121 59	47,120 80	
842,467 75	172,466 96		3.734		632,723 08		9,744 67
581,922 97		60,544 78	1.899		590,619 89	8,696 92	
890,739 30	298,816 33		3.859		865,048 43		15,690 87
713,747 84		166,991 46	2.317		722,409 57	8,661 73	
465,264 97		248,482 87	1.517		532,783 27	67,518 30	
395,264 97		70,000 00	1.283	33	482,418 53	87,153 56	
757,026 05	361,761 08		1.201		577,117 95		179,908 10
929,978 05	72,950 00		1.317		928,452 23	98,476 18	
982,230 50	152,254 45		1.569		993,893 08	11,652 58	
905,434 50		78,796 00	1.434	68	970,504 99	67,070 49	
921,232 50		382,202 00	.827		475,583 85		45,648 65
730,574 80	199,642 30		1.144		603,348 54		117,526 26
971,021 30	350,146 50		1.7		982,729 58		88,291 72
949,331 30		221,690 00	1.848		860,172 38	10,841 28	
153,066 21	303,764 91		1.830		1,181,062 29	27,966 08	
904,831 21		348,265 00	1.278	49	839,477 90	34,646 69	
142,734 55	337,903 34		1.411		1,101,427 48		41,307 07
\$71,502 85	\$2,950,796 72	\$1,993,999 12			\$17,475,420 71	\$945,578 44	\$563,368 29

Table No. 221.—Valuation of Taxable Property as Assessed; as Equalized by the Board Year and to the close of each Year: the changes in the Amount Apportioned; the Rate of Tax Apportioned for 1882 and subsequent Years.

YEARS IN WHICH ASSESSED OR EQUALIZED.	TAXABLE PROPERTY AS ASSESSED AND AS EQUALIZED.			STATE TAX.			
	Assessed Valuation.	EQUALIZED VALUATION.		RATE.		CHANGES IN AMOUNT.	
		By Boards of Supervisors.	By State Board of Equalization, being Amount upon which Tax was Apportioned.	Mills on \$1.00.	Per Capita.	Increase.	Decrease.
1881	\$669,344,283 55	\$654,005,885 42	\$810,000,000 00	1.260 1.820 1.108		\$353,028 94	\$121,643 3

* For 1881 and previous years, see Table No. 220.

Table No. 222.—Summary of Amounts Charged against, and Credits

COUNTIES.	No. of Table.	AMOUNTS CHARGED AGAINST COUNTIES.					Cr. Br. For (2)
		Dr. Balance Brought Forward. (No. 1.)	State Tax. (No. 2.)	General Charges. (No. 3.)	Interest Charged in Account. (No. 4.)	Aggregate Debits. (No. 5.)	
Totals	----	\$4,738,478 69	\$19,548,849 61	\$19,236,826 58	\$1,476,700 75	\$45,000,855 63	\$10,2
Alcona	223	\$183 79	\$38,778 61	\$351,240 23	\$15,236 48	\$405,439 11	22
Allegan	224	255,871 33	372,404 94	378,776 35	39,895 75	1,046,948 17	1
Alpena	225	590 40	53,217 97	482,598 06	19,096 42	535,893 85	3
Antrim	226	-----	28,501 29	148,574 93	6,187 84	183,264 06	1
Arenac	227	217 83	-----	581 08	15 12	814 03	-----
Baraga	228	54 80	11,679 77	80,498 11	3,147 51	95,379 69	-----
Barry	229	14,578 68	279,280 27	181,067 81	14,734 52	489,651 28	-----
Bay	230	12,376 95	218,045 23	1,186,968 06	42,283 47	1,454,563 71	5
Benzle	231	368 01	13,543 47	58,553 42	2,130 81	74,594 71	-----
Berrien	232	64,749 24	480,642 27	219,948 98	24,866 95	790,207 44	-----
Branch	233	12,071 92	488,775 89	83,833 40	16,793 55	601,474 76	-----
Calhoun	234	36,419 01	730,578 69	92,140 04	24,808 61	883,940 75	-----
Cass	235	21,764 78	456,258 12	44,384 21	15,087 99	536,495 10	-----
Charlevoix	236	853 95	13,283 50	60,956 39	2,288 64	77,377 48	-----
Cheboygan	237	-----	28,063 46	156,375 34	5,977 70	190,316 50	1
Chippewa	238	19,583 16	24,356 46	206,128 29	9,358 14	259,424 06	1
Clare	239	687 55	24,172 24	197,178 03	8,171 37	230,189 19	1
Clinton	240	29,919 12	308,135 23	197,721 65	17,237 50	548,015 56	1
Crawford	241	132 83	5,290 36	42,280 56	1,550 15	49,333 90	-----
Delta	242	853 33	24,633 06	103,943 56	4,438 58	133,867 53	-----
Eaton	243	21,753 94	337,048 08	151,652 58	15,876 16	526,330 71	-----
Emmet	244	3,180 03	13,771 92	75,648 60	3,126 18	96,726 73	-----
Genesee	245	144,584 00	513,035 19	277,093 45	31,797 06	968,508 70	-----
Gladwin	246	348 62	11,230 67	150,195 01	6,115 56	167,889 76	-----
Gr'd Traverse	247	18,409 92	48,341 18	76,936 39	4,762 70	148,450 19	-----

and by the State Board of Equalization; the Amount of State Tax Apportioned in each
 at Realized to the close of each Year and the Amount Realized More or Less than the State

To Close of Each Year.	Amount Realized on State Tax to close of Each Year.	NET BALANCES, BEING AMOUNT REALIZED, LESS OR MORE THAN STATE TAX APPORTIONED, TO SEPTEMBER 30, 1883.		EXPENSE OF COLLECT- ING DELINQUENT STATE TAX OF 1882 AND SUB- SEQUENT YEARS. BALANCES.		DELINQUENT STATE TAX OF 1882 AND SUBSEQUENT YEARS. BALANCES.	Balance and Amounts Real- ized for Fiscal Year.
		Dr. Less.	Cr. More.	Dr.	Cr.	Dr.	
\$1,021,091 23	\$994,685 20	\$26,406 03					
2,406,763 49	2,384,655 06	111,108 43		\$44,265 36	\$2,018 82	\$28,424 85	1883
3,893,887 89						66,843 07	1884

Counties from 1841 to June 30, 1884 (see Tables Nos. 228 to 302, inclusive).

TO COUNTIES.			ACCOUNTS, JUNE 30. AGGREGATE BALANCE.		BALANCE JUNE 30, 1884.		COUNTIES.
Interest Credited in Account. (No. 8.)	Aggregate Credits. (No. 9.)		Counties, Dr. (No. 10.)	Counties, Cr. (No. 11.)	Counties, Dr. (No. 12.)	Counties, Cr. (No. 13.)	
21 \$2,017,013 76	\$50,070,616 41		\$5,189,441 46	\$10,259,202 24	\$450,962 77	\$16,008 80	Totals.
56 \$30,448 86	\$639,942 74		\$183 79	\$234,687 42		\$2,262 10	Alcona.
18 35,563 22	915,874 39		267,359 77	136,285 99	\$11,488 44		Allegan.
32 44,011 02	888,538 04		1,466 51	335,141 70	876 11		Alpena.
53 13,453 51	286,810 14			103,546 08		931 98	Antrim.
39 54	339 93		474 10		256 27		Arenac.
96 5,577 56	121,502 78		54 30	26,177 37		63 13	Baraga.
97 22,902 79	572,067 59		14,724 52	97,140 83	145 84		Barry.
85 92,498 01	1,956,531 56		61,094 05	563,061 90	48,817 10		Bay.
22 4,654 44	102,512 66		739 05	28,657 00	371 04		Benzie.
06 23,287 51	745,520 11		65,449 88	20,762 55	700 64		Berrien.
65 18,718 74	622,996 02		12,195 37	33,716 63	123 45		Branch.
27 22,969 97	853,824 66		36,419 01	6,302 92		401 50	Calhoun.
27 15,092 11	517,815 36		21,927 72	3,247 96	162 94		Cass.
60 4,906 47	111,473 42		853 95	34,948 89		1,019 54	Charlevoix.
55 13,767 82	287,403 82		4,807 13	101,894 45	4,807 13		Cheboygan.
30 18,407 19	385,067 37		19,838 56	145,471 88	255 40		Chippewa.
72 15,862 42	331,635 48		3,466 05	104,812 34	2,798 50		Clare.
58 28,671 36	611,335 08		39,234 56	102,556 14	9,315 44		Clinton.
41 3,240 12	73,683 40		254 37	24,603 87	121 54		Crawford.
73 9,986 59	204,230 32		5,516 22	75,879 01	4,662 89		Delta.
61 21,069 82	572,456 81		21,836 78	68,063 88	182 84		Eaton.
50 6,067 35	132,928 69		3,916 88	41,118 84	736 85		Emmet.
73 25,702 34	851,247 90		145,845 63	30,584 83	1,261 03		Genesee.
27 11,420 54	236,214 63		1,250 95	68,555 82	882 33		Gladwin.
81 8,462 28	184,765 42		28,714 10	65,029 33	10,304 18		G. Traverse.

Table No. 222.—Continued.

COUNTIES.	No. of Table.	AMOUNTS CHARGED AGAINST COUNTIES.					Cr. Br. Fo. (2)
		Dr. Balance Brought Forward. (No. 1.)	State Tax. (No. 2.)	General Charges. (No. 3.)	Interest Charged in Account. (No. 4.)	Aggregate Debts. (No. 5.)	
Gratiot.....	248	\$7,551 42	\$92,788 76	\$292,762 37	\$12,117 57	\$405,220 12	
Hillsdale.....	249	42,491 22	609,103 14	84,867 34	21,961 35	756,443 05	
Houghton.....	250	20,090 16	80,875 22	571,769 01	21,966 15	694,792 54	
Huron.....	251	11,347 96	82,989 99	274,275 43	7,961 04	306,544 42	
Ingham.....	252	135,434 00	366,842 58	245,178 69	28,783 59	779,237 86	
Ionia.....	253	39,336 89	405,327 84	156,178 84	18,777 99	619,609 56	
Iosco.....	254	180 32	49,414 13	367,476 27	14,896 64	431,967 36	
Isabella.....	255	27 42	55,238 04	326,469 29	12,944 57	394,679 32	
Isle Royal.....	256	.....	1,179 21	20 25	24 80	1,224 26	
Jackson.....	257	198,853 52	787,448 23	147,191 48	40,103 92	1,173,597 15	
Kalamazoo.....	258	25,308 78	671,870 47	90,788 30	22,239 52	810,202 07	
Kalkaska.....	259	20 18	24,145 52	209,068 48	7,963 51	241,127 69	
Kent.....	260	274,845 48	859,925 57	559,913 26	58,485 63	1,752,669 94	
Keweenaw.....	261	109,068 30	55,362 42	140,137 96	13,718 09	318,307 86	
Lake.....	262	328 07	19,580 80	212,658 31	7,458 43	240,025 61	
Lapeer.....	263	114,092 50	247,886 31	217,391 96	20,798 90	600,169 07	
Leelanaw.....	264	278 71	15,428 90	48,175 53	1,979 27	65,862 41	
Lenawee.....	265	107,317 42	954,165 06	143,694 96	38,351 54	1,343,508 98	
Livingston.....	266	130,267 35	383,035 03	48,140 37	20,964 79	590,407 54	
Mackinac.....	267	7,484 85	31,406 52	138,534 45	6,120 00	183,545 82	
Macomb.....	268	106,658 68	486,802 16	50,454 26	22,610 60	675,525 70	
Manistee.....	269	478 02	59,682 92	191,680 19	7,229 14	239,048 27	
Manitowish.....	270	230 00	4,982 34	18,492 06	773 97	24,472 37	
Marquette.....	271	1,549 89	115,850 93	521,689 10	20,751 22	659,830 14	
Mason.....	272	6,320 66	43,428 77	108,740 04	6,469 88	224,959 35	
Mecosta.....	273	1,322 40	68,779 48	494,539 45	19,618 23	584,259 56	
Menominee.....	274	3,626 02	37,864 36	93,183 54	3,709 04	138,375 96	
Midland.....	275	839 67	73,606 56	885,085 34	29,871 10	989,402 67	
Missaukee.....	276	48 14	18,420 96	225,593 92	8,559 33	252,622 35	
Monroe.....	277	516,105 83	392,541 74	203,280 07	50,389 23	1,162,316 87	
Montcalm.....	278	11,522 26	145,271 25	404,248 02	17,226 31	578,277 84	
Montmorency.....	279	253 82	5,614 95	58,721 20	1,442 88	66,032 83	
Muskegon.....	280	85,581 84	130,248 38	322,205 43	16,369 68	557,404 83	
Newaygo.....	281	1,426 58	76,774 03	362,211 03	13,226 26	454,637 90	
Oakland.....	282	51,064 26	921,590 97	77,563 66	31,045 10	1,081,263 99	
Oceana.....	283	591 43	67,357 57	297,942 23	11,647 66	376,838 89	
Ogemaw.....	284	32 16	12,578 17	152,143 60	5,635 97	170,389 90	
Ontonagon.....	285	723 42	48,206 04	404,664 03	14,397 72	467,990 21	
Oscoda.....	286	1,296 51	31,472 44	300,897 90	10,920 10	344,548 95	
Oshtemo.....	287	105 25	4,491 99	23,215 98	615 36	28,428 58	
Otsego.....	288	56 71	11,483 11	57,721 04	2,438 64	71,699 50	
Ottawa.....	289	449,068 55	231,099 45	342,021 09	48,337 82	1,070,526 91	
Presque Isle.....	290	89 35	13,942 79	280,935 03	9,769 41	304,746 58	
Rosecommon.....	291	35,107 43	12,213 14	118,874 72	6,015 67	172,210 96	
Saginaw.....	292	492,726 98	479,391 82	1,217,771 79	88,830 89	2,275,721 48	
Sanilac.....	293	868 36	122,486 06	495,950 71	18,806 89	638,112 04	
Schoolcraft.....	294	1,046 72	20,366 70	130,335 73	5,225 31	156,974 46	
Shiawassee.....	295	356,028 27	287,916 51	305,776 36	42,995 48	992,716 62	
St. Clair.....	296	153,217 19	344,285 82	292,508 64	30,884 56	820,896 21	
St. Joseph.....	297	31,585 91	600,986 71	55,271 43	20,396 42	708,240 47	
Tuscola.....	298	5,370 98	137,171 69	458,775 91	18,279 06	619,597 64	
Van Buren.....	299	59,374 58	390,568 64	217,920 35	20,706 80	627,570 37	
Washtenaw.....	300	203,798 50	1,010,054 92	55,130 97	43,957 45	1,312,579 84	
Wayne.....	301	276,411 17	2,853,783 75	551,191 81	108,469 47	3,794,856 20	
Wexford.....	302	193 41	24,198 01	203,350 48	6,937 74	234,679 64	

Table No. 222.—Continued.

COUNTIES.		ACCOUNTS, JUNE 30. AGGREGATE BALANCE.		BALANCE JUNE 30, 1884.		COUNTIES.
Interest Credited in Account. (No. 8.)	Aggregate Credits. (No. 9.)	Counties. Dr. (No. 10.)	Counties, Cr. (No. 11.)	Counties, Dr. (No. 12.)	Counties, Cr. (No. 13.)	
\$30,791 13	\$646,668 15	\$9,274 47	\$250,722 50	\$1,723 05	-----	Gratiot.
21,687 02	734,242 25	42,568 31	19,067 61	77 09	-----	Hillsdale.
46,779 06	822,031 91	25,536 76	152,776 13	4,846 60	-----	Houghton.
13,281 73	332,072 09	12,965 00	38,792 67	1,617 04	-----	Huron.
30,352 40	771,760 54	136,708 95	129,226 63	1,269 95	-----	Ingham.
22,316 12	655,758 15	39,428 70	75,577 29	101 81	-----	Ionia.
35,325 30	703,968 84	1,971 42	373,972 40	1,791 10	-----	Iosco.
35,502 52	695,575 28	1,120 21	302,016 17	1,092 79	-----	Isabella.
45 99	1,388 04	-----	163 78	-----	-----	Isle Royal.
27,151 83	990,615 83	189,121 76	16,140 44	268 24	-----	Jackson.
21,617 44	796,579 15	25,519 03	11,896 11	215 25	-----	Kalamazoo.
17,925 46	880,736 11	20 19	139,628 60	-----	\$730 87	Kalkaska.
44,064 95	1,503,552 17	279,205 48	30,087 71	4,860 00	-----	Kent.
10,163 76	247,280 51	100,574 88	38,548 03	486 58	-----	Keweenaw.
18,033 88	373,990 95	343 05	134,308 39	14 98	-----	Lake.
17,701 99	512,837 52	114,516 09	27,184 54	423 59	-----	Lapeer.
4,310 03	93,869 13	714 94	28,721 66	436 23	-----	Leelanaw.
31,018 76	1,124,848 67	122,355 91	3,695 00	15,038 49	-----	Lenawee.
12,938 60	459,210 57	137,515 47	6,318 50	7,248 12	-----	Livingston.
14,411 28	290,009 10	11,195 51	117,658 79	3,710 66	-----	Mackinac.
15,423 73	509,105 28	106,725 54	305 12	66 86	-----	Macomb.
19,078 02	405,016 98	596 17	146,564 88	120 15	-----	Manistee.
1,596 76	33,584 58	563 68	9,669 89	333 68	-----	Manitou.
43,554 10	901,739 84	3,436 91	245,406 61	1,937 02	-----	Marquette.
15,800 79	334,242 56	7,083 96	116,367 17	763 30	-----	Mason.
50,301 96	1,006,258 54	2,439 86	424,488 84	1,167 46	-----	Mecosta.
6,104 54	155,930 53	4,814 02	22,468 59	1,288 00	-----	Menominee.
88,290 05	1,712,519 71	7,462 79	730,579 83	6,623 12	-----	Midland.
19,355 94	387,218 85	521 04	135,117 54	472 90	-----	Missaukee.
44,088 85	647,651 62	523,734 64	9,069 39	7,628 81	-----	Monroe.
43,530 93	904,488 79	22,347 19	348,558 14	10,824 93	-----	Montcalm.
3,118 73	96,790 47	1,050 19	21,787 31	805 37	-----	Montmorency.
20,155 77	519,858 69	88,194 99	50,648 85	2,613 65	-----	Muskegon.
37,837 01	762,563 78	3,437 49	311,363 37	2,010 91	-----	Newaygo.
28,448 49	1,038,720 08	51,365 32	8,821 41	301 06	-----	Oakland.
32,161 43	643,882 58	1,717 15	268,760 84	1,125 72	-----	Oceana.
11,302 56	239,284 16	765 37	69,659 53	733 11	-----	Ogemaw.
45,858 21	867,905 97	12,724 01	412,639 77	12,060 59	-----	Ontonagon.
26,105 20	535,756 78	1,722 18	192,332 01	435 67	-----	Osceola.
1,256 97	41,022 85	106 25	12,699 52	-----	1,655 15	Oscoda.
4,889 41	106,515 81	2,672 66	37,488 97	2,615 95	-----	Otsego.
27,396 55	684,067 53	485,895 48	98,966 10	36,326 93	-----	Ottawa.
20,864 23	446,125 18	99 35	141,477 95	-----	5,005 43	Presque Isle
6,678 24	158,815 01	36,825 51	23,429 56	1,718 08	-----	Roscommon.
113,696 61	2,361,721 89	629,613 54	715,613 95	136,886 56	-----	Saginaw.
53,531 76	1,087,392 33	3,413 64	452,693 93	2,545 28	-----	Sanilac.
10,747 34	239,557 83	1,046 72	83,630 09	-----	2,647 39	Schoolcraft.
29,795 98	714,671 25	392,548 59	114,503 02	36,520 12	-----	Shiawassee.
25,415 42	701,785 54	169,594 15	50,483 48	16,376 97	-----	St. Clair.
18,048 08	670,789 76	46,686 66	9,134 95	14,999 75	-----	St. Joseph.
57,089 14	1,125,720 31	7,681 12	513,803 79	2,310 14	-----	Tuscola.
23,727 44	651,885 20	59,374 58	83,389 41	-----	363 23	Van Buren.
29,344 09	1,109,946 68	203,893 27	1,260 11	96 77	-----	Washtenaw.
78,513 66	3,522,792 42	282,232 96	10,169 18	5,821 79	-----	Wayne.
17,719 44	870,885 17	193 41	136,398 94	-----	848 48	Wexford.

Table No. 223.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscell- aneous Debits
1869 to 1874*	\$183 79	\$8,564 31	\$15,978 78	\$3,585 68	\$3,525 57	\$60,659 99	-----
1875*.....	-----	3,011 45	5,431 44	{ a 111 89 543 99	909 14	11,928 52	-----
1876*.....	-----	1,737 44	1,684 88	{ b 1 00 1,567 77	1,190 02	15,893 80	c \$5,381
1877*.....	-----	2,231 28	1,691 67	436 56	1,120 75	14,301 68	c 7,615
1878*.....	-----	3,315 07	3,984 45	514 88	1,374 23	15,753 47	c 11,201
1879*.....	-----	2,628 88	2,459 60	{ f 7 39 319 44	1,580 05	24,428 36	c 9,607
1880*.....	-----	3,569 11	4,322 16	183 69	1,375 60	15,279 19	c 11,815
1881*.....	-----	2,491 14	3,961 20	170 27	1,398 07	17,969 10	c 10,425
1882*.....	-----	3,526 96	2,964 47	163 80	1,411 76	16,898 78	c 11,016
1883*†.....	-----	3,151 51	{ † 297 69 28 79	{ † 244 73 12 95	† 995 74	† 16,509 37	† 7,102
1884†.....	-----	4,551 46	{ † 1,881 18 145 47	{ † 97 78 8 12	{ † 1355 01 54	{ † 7,710 28 6,911 53	-----
Totals ..	\$183 79	\$38,778 61	\$44,841 28	\$7,969 94	\$15,236 48	\$224,263 57	\$74,165

* See Auditor General's Report for 1883, p. 244.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Error in Taxes, etc., charged back.

c State Bids.

d Error in charges for Taxes, etc., collected by County Treasurer.

AUDITOR GENERAL.

275

ince the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous. Credita.	Total Credits.	County Debit.	County Credit.
04	-----	\$104,172 07	\$7,489 52	-----	\$171,934 63	\$183 79	\$79,600 30
26	-----	24,015 68	2,315 92	-----	45,658 86	-----	23,722 43
43	-----	{ ^d 219 32 }	{ ^a 5 12 }	-----	44,665 69	-----	17,210 34
34	-----	{ 18,301 68 }	{ 2,417 14 }	-----	46,816 46	-----	19,419 31
31	-----	{ 21,854 71 }	{ 2,369 97 }	o \$5,381 44	59,173 31	-----	23,029 90
90	-----	{ 29,304 23 }	{ 2,934 56 }	o 7,615 21	50,921 70	-----	18,880 87
87	-----	22,582 27	3,108 23	o 11,301 31	54,295 84	-----	17,750 47
47	-----	23,065 38	2,742 48	o 9,607 11	55,399 28	-----	18,984 24
34	-----	23,041 43	2,791 77	o 11,815 63	48,730 86	-----	12,748 40
40	-----	16,916 51	2,404 85	o 10,425 26	29,422 64	-----	1,079 06
06	-----	{ ^h 1,016 59 }	{ ^t 1,470 77 }	{ ^{ct} 11,016 69 }	23,923 47	-----	2,262 10
	\$2,151 18	{ ⁱ 1,019 01 }	398 54	{ ^{tz} 7,102 80 }			
	{ ^h 1,150 62 }	{ ^t 1,249 33 }					
	{ ⁱ 3,435 27 }	{ ^t 9,507 95 }					
32	\$6,737 07	\$296,166 05	\$30,448 86	\$74,185 44	\$639,942 74	\$183 79	\$234,687 42

t on error referred to in note "d."
 n returns of sales of 1870, and interest from Nov. 15, 1870.
 ected Taxes of 1881.
 ax returned.
 ax, Interest and Collection fee.

Table No. 224.—Amounts Charged and Credits in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*	\$109,816 11	\$187,190 89	\$239,452 45	\$10,617 29	\$22,479 89	b \$40,594 42	-----
1875*.....	16,716 54	18,814 37	7,238 13	{ a 1,319 67 248 50 }	1,968 64	b 14 39	-----
1876*.....	14,710 47	10,854 87	6,256 80	386 19	1,791 87	40 66	c \$6,564 8
1877*.....	14,801 54	14,875 19	6,576 15	551 13	1,945 94	b 81 84	c 6,452 0
1878*.....	17,964 37	22,100 44	6,034 87	987 68	2,442 62	b 71 38	c 7,709 3
1879*.....	20,474 54	17,525 88	5,216 97	{ f 64 816 73 }	2,306 39	b 39 11	c 4,189 2
1880*.....	16,870 97	23,794 05	3,739 65	350 26	2,149 47	35 58	c 3,347 1
1881*.....	12,780 46	16,607 63	3,471 57	362 05	1,633 86	92 70	c 2,970 1
1882*.....	10,555 88	19,045 57	2,567 76	227 55	1,396 21	c 81 36	c 2,634 9
1883*†.....	† 12,058 88	17,018 18	{ †1,650 35 66 86 }	{ † 757 48 11 66 }	†1,050 45	†b 25 38	†c 3,046 5
1884†.....	9,141 57	24,577 87	{ †1,176 23 138 62 }	{ † 167 54 1 01 }	{ †657 45 72 76 }	79 75	1 12 8
Totals ..	\$255,871 33	\$372,404 94	\$283,086 40	\$16,806 28	\$39,895 55	\$41,156 57	\$37,127 1

* See Auditor General's Report for 1883, p. 244.

† Under New Tax Law unless preceded by f.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
L. ght L.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
99	\$62,412 99	\$392,761 95	\$27,361 93	\$1,081 53	\$619,904 39	\$126,532 65	\$136,285 99
---	18,212 27	{ c 48 87 d 28 51 12,507 23 }	802 89	-----	31,609 77	14,710 47	
---	11,853 70	{ c 0 14 d 56 94 13,248 25 }	736 16	-----	25,904 19	14,801 54	
---	6,684 00	{ d 67 77 13,123 80 }	930 54	* 6,564 87	27,319 48	17,984 37	
---	20,000 00	{ d 52 10 9,155 16 }	1,176 35	* 6,452 06	36,836 17	20,474 54	
---	17,000 00	{ d 62 05 7,799 64 }	1,127 48	* 7,709 35	33,698 52	16,870 97	
---	26,079 73	{ d 153 86 5,895 47 }	1,208 34	* 4,189 23	37,526 63	12,760 46	
---	18,000 00	{ d 96 19 5,009 88 }	888 25	* 3,347 11	27,343 43	10,555 88	
---	16,000 00	{ h 221 81 d 196 58 4,511 09 }	750 79	* 2,970 14	24,650 41	12,058 88	
---	{† 6,223 84 16,726 55 }	{ i 311 41 j 8 77 }	† 406 56	{ *2,834 96 † d 32 07 }	26,544 16	9,141 57	
---	{† 260 09 20,097 64 }	{ j d 391 16 j 101 06 i 467 34 }	† 173 43	†* 3,046 50	24,537 94	11,488 44	
99	\$239,500 81	\$466,296 55	\$35,563 22	\$38,227 82	\$915,874 39	\$267,359 77	\$136,285 99

Bids.

at Land Office charged back, and interest to June 30, 1879.

Institution for D. and D.

collected under Act 276, 1881, on lands rejected or charged back, and interest, \$206.22;

axes, etc., charged back, \$16.59.

Tax returned to Auditor General's office.

Tax, Interest and Collection fee.

lected Taxes of 1881.

Tax, Interest, and Collection fee refunded at A. G. O.

Table No. 225.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debits.
1850 to 1874*	-----	\$26,284 63	\$47,104 40	\$17,682 91	\$5,034 67	\$57,666 76	-----
1875*	-----	1,804 96	15,083 40	{ ^a 1,184 86 1,150 55 }	983 34	12,466 97	-----
1876*	-----	752 89	8,870 80	{ ^c 3 27 903 76 }	{ ^d 10 1,367 18 }	15,813 80	*\$10,369 94
1877*	-----	1,716 37	3,899 28	478 03	1,253 30	{ ^f 12 89 15,352 00 }	* 10,078 12
1878*	-----	2,550 05	3,484 90	721 57	1,323 68	14,144 68	* 12,079 36
1879*	-----	2,022 22	3,804 36	693 34	1,183 08	10,464 74	* 12,965 14
1880*	-----	2,745 47	4,330 93	249 63	1,540 75	{ ^h 187 05 14,880 75 }	* 15,406 49
1881*	-----	1,916 26	1,902 50	721 18	1,929 04	23,596 97	* 18,758 99
1882*	-----	4,373 43	2,268 59	148 14	2,486 34	26,525 59	* 26,223 52
1883*†	-----	3,907 88	{†1,390 69 74 23 }	{† 785 28 23 35 }	† 1,481 00	† 24,198 90	† 9,858 88
1884†	† \$590 40	5,643 81	{†1,253 96 296 13 }	{† 257 49 4 12 }	{† 513 66 28 }	{†10,282 31 2,231 57 }	-----
Totals...	\$590 40	\$53,217 97	\$93,644 16	\$24,867 48	\$19,066 43	\$227,796 98	\$116,639 44

* See Auditor General's Report for 1883, p. 246.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1889.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c Error in credit of Delinquent Taxes.

d Interest on error referred to in note "c."

e State bids.

f Paid D., D. and B. Asylum.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
58	-----	\$166,111 85	\$16,396 48	\$179 12	\$322,534 03	-----	\$168,760 66
08	-----	112 31	3,210 99	-----	60,927 73	-----	28,763 64
64	-----	28,680 34	2,985 08	-----	55,293 77	-----	17,412 03
03	-----	23,545 05	2,559 55	• 13,269 94	49,993 50	-----	17,203 51
51	-----	19,751 98	2,522 58	• 10,078 12	49,573 12	-----	15,268 88
88	-----	62 55	2,503 97	• 12,079 36	49,747 25	-----	17,614 37
37	-----	19,708 36	3,260 98	• 13,965 14	66,917 54	-----	27,706 47
47	-----	64 81	4,193 98	• 15,406 49	82,687 52	-----	33,860 58
58	-----	19,830 23	3,830 56	• 18,758 99	70,576 17	-----	8,551 56
56	\$3,479 96	178 19	1,975 29	•† 26,223 52	41,129 80	\$590 40	
		31,898 86	571 56	† 9,853 88	20,157 62	876 11	
		5 20					
		108 29					
		35,271 39					
		798 37					
		175 97					
		13,151 70					
		248 81					
		498 64					
		145 14					
		7 88					
		68 52					
		1,578 32					
		61 60					
		787 50					
70	\$10,711 20	\$362,855 56	\$44,011 02	\$116,818 56	\$609,538 04	\$1,466 51	\$335,141 70

etc., on Part-paid Lands, collected at Land Office.

Eastern Asylum for Insane.

ferred from Montmorency County for taxes of 1880, returned from Alpena County and

Tax returned to Auditor General's Office.

Tax, Interest, and Collection Fee.

lected Tax of 1881.

Table No. 226.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1864 to 1874*	-----	\$8,869 43	\$6,997 44	\$3,510 47	\$2,350 76	\$40,163 01	-----
1875*-----	-----	1,161 55	10,862 00	45 93	454 34	{ 23 04 374 65 7,008 33 }	-----
1876*-----	-----	670 16	7,790 82	{ 4 5 76 213 45 }	{ * 3 97 773 35 }	{ 24 25 353 83 5,463 91 }	{ \$2,530 84
1877*-----	-----	1,029 82	2,478 83	164 72	597 24	{ 1 74 9,598 27 }	{ 1,041 34
1878*-----	-----	1,530 03	3,419 26	{ * 4 98 167 28 }	277 83	2,434 63	{ 1,428 94
1879*-----	-----	1,213 33	1,556 79	{ * 5 33 33 95 }	223 28	1,867 78	{ 1,436 88
1880 ^a -----	-----	1,647 28	1,985 58	45 69	490 80	6,791 09	{ 1,720 67
1881*-----	-----	1,149 76	1,979 94	44 10	239 76	2,609 02	{ 1,240 73
1882*-----	-----	3,526 96	1,620 34	135 33	303 76	2,877 01	{ 1,466 51
1883*†-----	-----	3,151 51	{ † 601 34 107 95 }	{ 153 74 10 84 }	† 225 78	† 1,030 77	{ † 3,823 50
1884†-----	-----	4,551 46	{ † 2,542 74 186 53 }	† 20 54	† 247 97	{ † 4,673 21 1,942 98 }	{ † 39 42 m 3 94 }
Totals...-----	-----	\$28,501 29	\$42,129 54	\$4,462 11	\$6,187 84	\$87,251 51	\$14,731 77

* See Auditor General's Report for 1883, p. 243.

† Under New Tax Law unless preceded by †.

^a Paid D., D. and B. Asylum.^b Paid Michigan Asylum for Insane.^c Taxes, etc., on Part-paid Lands, collected at Land Office.^d Error in credit of Delinquent Taxes.^e Interest in error referred to in note "d."

AUDITOR GENERAL.

281

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
al- right d.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
3 70		\$30,233 25	\$6,441 05		\$124,301 00		\$62,409 89
3 19		o 146 35 27,701 21	1,474 54		34,105 29		14,181 45
1 45		d 5 10 c 24 19 5,323 14	e 4 56 1,206 78		20,745 22		2,914 89
4 89	\$5,730 58	c 314 14 5,826 98	848 74	f \$2,530 84	18,166 12		3,254 17
4 17		c 273 52 6,460 30	532 52	f 1,041 34	11,561 85		2,298 90
6 90		c 2,143 25 7,328 05	525 90	f 1,428 94	13,720 04		7,363 70
3 70		c 238 53 5,279 30	790 29	f 1,436 88	15,108 70		2,427 59
7 59		c 187 06 6,061 44	499 45	f 1,720 67	10,896 21		3,632 90
2 90		c 222 45 7,971 08	549 88	f 1,240 73	13,617 05		3,687 14
7 14	2,805 52	f 346 70 k 192 90 fc 563 12	335 09	†f 1,466 51	9,448 90		443 47
3 47	{ † 2,172 88 4,532 98 }	c 51 92 fc 137 18 o 199 85 i 564 81 k 2,720 40	† 244 71	†h 3,823 50	15,139 76		931 98
4 10	\$15,541 96	\$140,511 16	\$13,453 51	\$14,689 41	\$286,810 14		\$103,546 08

bids.
 s, etc., on Part-paid Lands, charged back.
 Collected Taxes of 1881.
 Tax returned.
 Tax, Interest, and Collection Fee.
 Institution for the D. and D.
 Tax, Interest, and Collection Fee refunded at A. G. O.

Table No. 227.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc. Charged Back.	Interest Charg'd in Account.	Cash paid Co. by State Treasurer.	Miscella- neous Debits.
1883 * †.....	-----	-----	-----	{ 19204 09 13 74 }	-----	-----	-----
1884†.....	\$217 83	-----	† 3361 74	1 51	{ † 14 29 83 }	-----	-----
Totals.....	\$217 83	-----	\$361 74	\$219 34	\$15 12	-----	-----

† Under new Tax Law unless preceded by †.

* See Auditor General's Report for 1883, p. 248.

* Local Tax, Interest, and Collection fee.

Table No. 228.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1875*.....	-----	-----	-----	\$54 30	-----	-----	-----
1876*.....	\$54 30	-----	\$1,628 67	791 85	\$30 43	-----	-----
1877*.....	-----	\$915 40	3,736 74	47 91	304 51	-----	\$3,971 98
1878*.....	-----	1,360 03	3,089 70	481 68	377 20	\$343 66	* 4,208 63
1879*.....	-----	1,078 52	2,513 07	739 45	361 48	1,604 07	* 5,154 17
1880*.....	-----	1,464 25	1,941 66	60 56	412 14	3,236 45	* 4,524 90
1881*.....	-----	1,022 01	1,806 47	372 69	703 40	2,564 76	* 12,347 78
1882*.....	-----	1,834 02	2,138 32	1,038 63	818 79	12,614 49	* 3,028 27
1883*†.....	-----	1,638 78	{ † 218 94 104 44 }	{ † 95 17 4 74 }	† 134 38	† 911 62	† 42,003 22
1884†.....	-----	2,366 76	{ † 542 69 218 24 }	{ † 197 80 1 94 }	{ † 105 04 14 }	{ 12,317 26 842 22 }	-----
Totals...	\$54 30	\$11,679 77	\$16,948 94	\$3,880 72	\$3,147 51	\$24,333 53	\$35,328 92

* See Auditor General's Report for 1883, p. 250.

† Under new Tax Law unless preceded by †.

* State bids.

* ½ Mining Tax collected during year.

AUDITOR GENERAL.

283

ence the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
					\$217 83	
{ \$218 38 } 14 46 }	a \$106 55	{ † \$0 30 } 24 }		\$339 93	256 27	
\$232 84	\$106 55	\$0 54		\$339 93	\$474 10	

ence the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
					\$54 30	
	\$6,242 86	\$260 12		\$6,502 98		\$3,997 73
	5,769 83	508 81		10,276 37		1,299 85
	6,026 12	533 61	\$3,971 96	11,831 54		3,061 65
	5,971 62	670 61	a 4,208 62	13,912 50		2,461 74
			b 13 40			
	13,941 08	1,024 74	{ c 265 01 }	22,880 09		11,220 13
			a 5,154 17			
	5,688 76	1,247 23	a 4,524 90	22,681 02		3,863 91
	4,297 63	1,043 92	b 5 86	21,558 60		86 08
			a 12,347 78			
\$1,229 43	{ † 418 94 }	† 168 08	{ a 3,028 37 }	5,334 44		133 15
	c 345 00		b 58 63			
{ † 463 62 }	f 615 98	† 120 44	{ † 42,093 22 }	6,545 22		53 13
2,598 54	{ c 437 99 }		b 75 73 }			
	e 6 55					
\$4,291 59	\$49,762 32	\$5,577 56	\$35,747 05	\$121,502 76	\$54 30	\$26,177 37

transferred from Houghton County for $\frac{1}{4}$ Mining Tax collected from Spurr Mountain
duct of 1875 and 1876.

sted Taxes of 1881.

x, Interest, and Collection fee.

x returned to Auditor General's Office.

etc., on Part-paid lands, collected at Land Office.

Table No. 229.—Amounts Charged and Credited in Acc

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*	\$9,356 22	\$126,512 17	\$115,195 61	\$5,241 85	\$10,405 53	\$35,966 98	-----
1875*-----	-----	13,551 52	2,779 92	{ ^a 16 02 30 53 }	473 96	b 24 77	-----
1876*-----	-----	7,818 49	1,963 77	40 25	320 77	b 23 62	d \$897 18
1877*-----	-----	11,442 45	2,280 29	162 36	420 29	{ ^b 15 82 40 56 }	d 595 43
1878*-----	1,070 27	17,000 84	1,873 75	230 38	665 40	b 30 02	d 995 00
1879*-----	146 19	12,481 45	1,497 80	238 70	512 53	{ ^b 46 80 426 37 }	d 1,077 55
1880*-----	1,229 17	18,308 11	1,079 73	50 31	690 23	b 47 57	d 988 28
1881*-----	-----	12,775 10	1,029 85	135 86	481 27	{ ^b 19 12 1,325 61 }	d 441 00
1882*-----	960 12	18,240 18	881 78	223 74	555 99	c 44 43	d 604 14
1883*†-----	† 1,530 20	16,287 88	{ † 394 01 51 89 }	{ † 89 41 20 59 }	† 150 35	† c 30 96	† 715 05
1884†-----	266 51	23,667 58	{ † 114 07 86 93 }	† 93 71	† 58 20	{ † 896 04 70 18 }	c 22 70
Totals...	\$14,578 68	\$279,280 27	\$129,249 40	\$6,563 21	\$14,734 52	\$39,008 87	\$6,216 33

* See Auditor General's Report for 1883, p. 250.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1889.^b Paid D., D. and B. Asylum.^c Taxes, etc., on Part-paid Lands, collected at Land Office.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credita.	Total Credits.	County Debit.	County Credit.
2 33	\$70,707 97	\$204,031 71	\$18,844 16	\$365 72	\$388,191 89	\$9,356 22	\$94,870 25
7 92	12,693 52	c 14 81 3,728 38	475 87	-----	17,540 50	-----	663 78
3 78	7,573 67	c 35 80 3,041 48	324 60	-----	11,639 33	-----	555 25
5 25	9,000 00	c 9 34 3,002 56	422 62	d 897 18	13,896 95	1,070 27	
-----	17,314 60	c 21 92 3,115 46	671 56	d 595 43	21,718 97	146 19	
-----	12,215 00	c 205 69 2,320 43	462 10	d 995 00	16,198 22	1,229 17	
-----	20,001 32	c 74 04 1,574 26	592 78	d 1,077 55	23,819 95	-----	1,051 55
1 55	11,027 40	c 11 68 1,799 87	468 91	d 868 28	15,227 69	980 12	
-----	18,000 00	c 29 00 1,208 52	431 66	d 441 00	20,110 18	1,530 20	
-----	{ † 1,880 08 }	{ c 33 95 2 19 }	† 147 45	† d 604 14	19,103 83	266 51	
-----	{ 16,285 37 }	{ h 150 75 f 20 00 }					
-----	{ † 500 14 }	{ h 226 07 f 54 12 }	† 61 08	† s 715 05	25,130 06	145 84	
-----	{ 23,573 63 }						
0 83	\$220,752 59	\$224,712 03	\$22,902 79	\$6,559 35	\$572,067 59	\$14,724 52	\$97,140 83

te Bids.
d Institution for the D. and D.
al Tax, Interest, and Collection fee.
collected Taxes of 1881.
e Tax returned to Auditor General's Office.

Table No. 230.—Amounts Charged and Credited

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1850 to 1874*	-----	\$64,466 88	\$290,692 14	\$35,566 65 { a, 1,043 44 } { b, 1,848 53 } 658 67	\$12,106 06 { c, 42 61 } 1,355 49	\$67,384 72 d 35 02	-----
1875*	-----	10,540 07	39,000 09	{ e 5 91 } 1,910 01	{ f 2 } 2,732 88	d 40 00	\$29,056 25
1876*	-----	6,061 05	{ g 88 } 51,986 09	{ h 5 91 } 1,910 01	{ i 25 } 2,732 88	d 22 40	34,719 18
1877*	-----	8,009 72	{ j 827 12 } 45,277 93	1,772 84	{ k 55 64 } 3,315 48	{ l 6,898 94 } 12,118 71	33,001 56
1878*	-----	11,900 24	45,931 42	5,645 28	3,701 53	{ m 35 65 } 12,118 71	33,001 56
1879*	-----	9,437 01	61,056 24	1,969 48	4,220 84	{ n 27 65 } 8,617 27	41,606 26
1880*	-----	12,812 18	40,055 40	5,281 29	3,901 22	{ o 35 50 } 21,537 28	37,070 31
1881*	-----	8,942 57	46,772 39	{ p 414 17 } 3,896 34	3,096 39	{ q 26 59 } 9,169 22	26,966 93
1882*	-----	25,394 10	40,968 27	692 84	2,851 19	{ r 51 47 } 11,661 34	23,782 60
1883*†	-----	22,690 92	{ s 118,190 78 } 998 18	{ t 826 07 } 58 17	† 2,036 53	{ u 49 64 } † 23 20	† 29,959 88
1884†	\$12,276 95	32,770 49	{ v 119,033 14 } 2,956 97	{ w 1,170 50 } 20 53	{ x 12,261 93 } 493 41	{ y 123,806 71 } 3,452 23	{ z 60 53 } v 40 82 } r 18 45
Totals...	\$12,276 95	\$213,045 23	\$703,489 04	\$62,782 72	\$42,283 47	\$164,403 53	\$256,282 77

* See Auditor General's Report for 1883, p. 252.

† Under New Tax Law unless preceded by †.

Error in amount charged county, June 30, 1874, under Sec. 124, Act 169, 1869.

b Under Sec. 124, Act 169, 1869.

c Interest on error referred to in note "a."

d Paid D., D. and B. Asylum.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

f Taxes, etc., on Part-paid Lands, collected at Land Office.

g Error in charge for Taxes, etc., collected by County Treasurer.

h Error in credit of Delinquent Taxes.

i Interest on error referred to in note "g."

j Interest on error referred to in note "h."

y County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Sal- ught d.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
39 89		\$450,215 12	\$30,844 45		\$303,249 46		\$333,033 01
13 12		15 41					
		118 33	4,301 61		97,316 31		42,792 39
		73,037 84					
92 39		5 96	6,036 49		123,728 46		31,915 12
		84 83					
		74,808 79					
15 12		91 11	6,429 02	\$29,066 25	133,962 53		33,263 28
		66,471 08					
		79 60					
33 28		1,000 00	23 33	34,719 18	157,456 93		45,122 54
		80,939 29	7,446 25				
		137 18					
92 54		30 31	7,793 92	33,001 56	158,602 85		31,668 10
		72,407 34					
		292 31					
38 10		56,788 94	6,607 08	41,606 26	136,890 69		16,197 51
		22 43					
57 51		57,039 74	5,344 88	37,070 81	115,674 87		16,388 27
		27 93					
38 27		24 13	1 96	26,966 93	117,503 49		12,681 68
		69,468 79	4,627 48				
		57 56					
31 68	\$18,631 75	1,157 50	2,136 31	23,782 60	92,500 42	\$12,270 95	
		4,062 02					
		44 12					
	{16,936 22}	5,276 20	1,895 23	29,959 88	49,636 55	48,817 10	
	1,604 83	3,920 07					
31 90	\$27,172 80	\$1,017,645 88	\$92,488 01	\$256,162 97	\$1,966,531 56	\$61,094 05	\$563,061 90

Bids.
 r in charge for Taxes received by County Treasurer.
 rest on error referred to in note "l."
 r in credit of Returns—Taxes of 1879.
 Institution for the D. and D.
 r in Taxes, etc., charged back.
 rest on error referred to in note "p."
 School for the Blind.
 ollected Taxes for 1881.
 l Tax, Interest, and Collection fee.
 Tax returned to Auditor General's Office.
 l Tax, Interest, and Collection fee refunded at Auditor General's Office.

Table No. 233.—Amounts Charged and Credited in Account with

YEARS		AMOUNTS CHARGED TO COUNTY.						
CLOSING	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscell- aneous Debits.	
JUNE 30.								
1842 to 1874*	\$11,598 11	\$247,993 92	\$55,547 51	\$3,648 37	\$11,039 15	\$11,047 88	-----	
1875*	-----	21,835 83	677 17	17 83	705 36	38 81	-----	
1876*	-----	12,562 31	733 40	72 16	389 97	908 06	-----	
1877*	-----	20,024 30	761 10	86 37	625 64	37 57	c \$44	
1878*	-----	29,750 59	1,126 13	112 10	919 37	52 61	c 73	
1879*	-----	23,592 54	1,330 20	29 54	751 80	325 60	c 309	
1880*	-----	32,030 45	900 95	56 94	968 99	62 02	c 39	
1881*	-----	23,356 42	674 12	256 24	689 30	506 15	c 132	
1882*	292 28	24,688 71	490 77	1,231 54	613 44	48 71	c 40	
1883*†	-----	22,060 61	318 26 48 18	34 43	37 40	237 34	c 27	
1884†	181 53	31,860 21	215 72 48 73	4 50 6 35	35 13	58 57 146 61	† 405	
Totals..	\$12,071 92	\$488,775 89	\$62,872 24	27 13	\$16,793 55	\$14,250 31	\$1,124	

* See Auditor General's Report for 1883, p. 256.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

Table No. 234.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscell- aneous Debits.
1841 to 1874*	\$34,020 45	\$397,825 55	\$65,814 57	\$4,317 95	\$16,739 78	\$1,394 55	-----	
1875*	-----	30,114 49	2,955 16	{ ^a 5 54 43 85 }	950 78	-----		
1876*	135 72	17,374 42	1,535 59	132 88	585 17	-----	c 6320 35	
1877*	703 96	27,461 89	1,588 33	58 07	910 35	d 5 18	c 358 85	
1878*	-----	40,800 81	1,495 26	454 12	1,245 40	d 48 51	c 456 84	
1879*	783 45	32,355 48	1,642 01	178 62	1,070 98	d 41 90	c 600 54	
1880*	-----	43,927 47	1,090 07	166 22	1,397 77	{ ^d 82 81 1,421 73 }	c 390 15	
1881*	365 17	30,660 24	1,122 51	145 94	971 62	d 103 76	c 336 90	
1882*	106 92	34,564 19	810 72	167 84	855 79	f 129 79	c 290 30	
1883*†	† 31 07	30,884 86	{ [†] 238 27 98 31 }	{ [†] 43 18 22 15 }	† 44 21	†† 103 40	† 614 84	
1884†	† 272 27	44,604 29	{ [†] 159 28 219 66 }	{ [†] 23 79 45 }	{ [†] 36 13 03 }	{ [†] 449 54 41 24 }	{ [†] 100 40 9 30 }	
Totals..	\$36,419 01	\$730,573 69	\$78,769 74	\$5,760 60	\$24,808 01	\$3,822 41	\$3,787 29	

* See Auditor General's Report for 1883, p. 256.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State Bids.

d Paid D., D. and B. Asylum.

since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
85	\$222,574 74	\$95,213 86	\$12,618 39	\$380 20	\$358,630 04	\$11,598 11	\$29,333 21
86	21,000 00	1,225 12	686 00	-----	24,410 48	-----	167 26
86	12,160 80	1,851 65	413 99	-----	14,593 70	-----	709 13
13	19,500 00	1,730 37	706 31	c 44 95	22,680 76	-----	705 84
84	29,817 22	1,407 02	1,001 91	c 73 87	33,005 56	-----	800 26
26	23,545 74	1,627 95	801 28	c 309 78	27,085 01	-----	746 33
33	32,083 18	1,039 81	912 19	c 39 03	34,820 54	-----	537 84
84	23,700 00	884 53	731 13	c 132 07	24,985 57	292 28	-----
...	25,289 75	{ • 20 15 b 767 67 g 7 94 h 100 20 i 85 05 j 2 31 k 4 63	763 36	c 40 42	26,881 35	-----	716 76
76	23,000 00	{ g 100 20 h 85 05 i 2 31 j 4 63	† 51 62	†c 27 56	22,904 08	181 53	-----
{	{ 338 15 33,131 10 }	{ g 2 31 h 4 63	† 32 56	†f 405 13	32,998 93	123 45	-----
63	\$463,140 68	\$105,958 26	\$18,718 74	\$1,461 71	\$622,996 02	\$12,195 37	\$33,716 63

Institution for the D. and D.
s, etc., on Part-paid Lands, collected at Land Office.
lected Taxes of 1881.
Tax, Interest, and Collection fee.
Tax returned to Auditor General's Office.
since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
35	\$353,040 76	\$118,671 58	\$14,912 39	\$78 84	\$490,194 92	\$34,020 45	\$4,102 52
17	29,171 26	{ b 11 45 c 3,180 19 d 508 31 e 2,944 00 f 39 27 g 2,660 57 h 34 18 i 3,143 67 j 87 91 k 3 45 l 2,500 05 m 64 43 n 1,782 35 o 219 13 p 1,492 12 q 13 91 r 1,430 64 s 276 94 t 235 06 u 7 23 v 259 53 w 277 74 x 34 01 y 21 60	960 03	-----	33,934 10	135 79	-----
...	15,698 37	2,944 00	534 46	-----	19,680 14	703 96	-----
...	26,953 41	2,660 57	864 83	c 620 32	31,138 40	-----	51 79
79	38,904 10	3,143 67	1,224 92	c 358 83	43,717 49	783 45	-----
...	34,260 76	{ e 3 45 f 2,500 05 g 64 43 h 1,782 35 i 219 13 j 1,492 12 k 13 91 l 1,430 64 m 276 94 n 235 06 o 7 23 p 259 53 q 277 74 r 34 01 s 21 60	1,111 08	c 456 84	38,420 00	-----	1,747 11
11	42,584 70	{ b 64 43 c 1,782 35 d 219 13 e 1,492 12 f 13 91 g 1,430 64 h 276 94 i 235 06 j 7 23 k 259 53 l 277 74 m 34 01 n 21 60	1,381 90	c 600 54	48,111 02	385 17	-----
...	30,655 38	2,19 13	902 36	c 390 12	33,599 12	106 92	-----
...	34,108 25	{ b 13 91 c 1,430 64 d 276 94 e 235 06 f 7 23 g 259 53 h 277 74 i 34 01 j 21 60	1,014 88	c 336 80	36,903 48	31 07	-----
{	{ 259 81 30,700 74 }	{ h 277 74 i 34 01 j 21 60	† 28 34	†c 290 30	31,808 02	272 27	-----
{	{ 110 19 44,966 19 }	{ i 34 01 j 21 60	† 34 78	†s 614 84	46,317 88	-----	401 50
12	\$681,412 92	\$139,783 92	\$22,989 97	\$3,756 43	\$853,924 66	\$36,419 01	\$6,302 92

charged: under Sec. 124; under Secs. 108-9, Tax Law.
Institution for the D. and D.
lected Taxes of 1881.
Tax returned to Auditor General's Office.
Tax, Interest, and Collection fee.
Institution for D. and D.
School for the Blind.

Table No. 227.—Amounts Charged and Credited in Account with CL

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1867 to 1874*	-----	\$4,809 63	\$13,499 67	\$2,132 26	\$1,238 77	\$20,159 59	-----
1875*	-----	645 32	3,046 65	{ a 140 49 690 88 }	349 14	5,598 13	-----
1876*	-----	372 31	2,586 81	487 02	582 24	9,505 71	d \$1,422 72
1877*	-----	1,373 10	2,883 30	764 00	483 06	6,108 64	d 2,075 65
1878*	-----	2,040 04	3,233 76	82 82	320 55	3,384 66	d 2,291 51
1879*	-----	1,617 77	6,269 73	{ * 4 71 344 60 }	547 50	3,762 45	d 3,478 83
1880*	-----	2,106 37	5,566 96	127 14	483 94	3,884 29	d 3,319 62
1881*	-----	1,533 01	3,919 64	167 29	502 12	5,078 27	d 3,360 67
1882*	-----	4,232 35	2,658 20	113 43	689 41	5,546 75	d 5,984 07
1883*†	-----	3,781 82	{ † 930 78 134 93 }	{ † 53 79 21 14 }	† 427 37	† 5,154 90	† 4,153 71
1884*†	-----	5,461 74	{ † 759 44 242 96 }	{ † 20 64 3 24 }	{ † 213 65 79 96 }	{ † 4,580 87 3,421 75 }	{ † 21 60 853 15 11 62 }
Totals ..	-----	\$28,063 46	\$45,932 83	\$5,153 45	\$5,977 70	\$78,185 91	\$27,003 15

* See Auditor General's Report for 1883, p. 260.

† Under new Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d State bids.

Table No. 228.—Amounts Charged and Credited in Account with CL

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1839 to 1874*	\$19,583 16	\$8,514 67	\$4,250 02	\$1,695 88	\$2,115 62	\$10,110 46	-----
1875*	-----	645 32	386 41	{ a 4 52 275 70 }	436 75	8,680 13	-----
1876*	-----	372 31	907 16	91 99	632 12	10,567 44	b \$2,753 67
1877*	-----	915 40	1,669 93	63 78	636 03	10,030 16	b 2,194 74
1878*	-----	1,360 03	440 75	125 06	585 37	8,573 03	b 3,574 54
1879*	-----	1,078 52	3,399 62	649 29	773 12	12,067 84	b 4,081 74
1880*	-----	1,464 25	1,901 92	150 74	851 41	13,083 20	b 6,379 70
1881*	-----	1,092 01	1,368 55	173 90	1,148 80	16,767 63	b 8,808 60
1882*	-----	2,821 57	2,060 60	6,649 45	841 23	9,696 80	b 6,367 90
1883*†	-----	2,521 22	{ † 214 93 187 88 }	{ † 210 66 115 23 }	† 1,040 86	† 18,192 82	† 3,679 15
1884*	-----	3,641 16	{ † 896 28 182 72 }	{ † 134 39 15 59 }	{ † 273 11 23 72 }	{ † 16,307 59 15,430 87 }	b 15 13
Totals	\$19,583 16	\$24,356 46	\$17,056 97	\$10,356 18	\$9,358 14	\$138,257 97	\$39,555 17

* See Auditor General's Report for 1883, p. 260.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b State bids.

c Error in charge of State Tax.

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNTS JUNE 30, BALANCE.	
Bal- rought ward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
0,781 44	\$12 00	\$14,910 50	\$4,664 96	-----	\$90,368 90	-----	\$48,528 98
7,747 54	-----	b 42 43 c 244 42 12,464 69	1,056 61	-----	21,555 69	-----	11,085 08
1,085 08	-----	a 164 04 9,817 05	1,180 35	-----	22,246 32	-----	7,289 72
2,289 71	-----	c 175 63 8,356 74	911 84	d \$1,422 72	18,066 64	-----	4,368 89
1,368 89	-----	c 14 31 11,665 30	875 34	d 2,075 65	18,999 49	-----	7,586 25
5,586 25	-----	c 379 69 10,784 30	1,080 47	d 2,291 51	22,122 02	-----	4,096 43
1,096 43	-----	c 43 79 12,673 88	969 95	d 3,478 83	21,261 38	-----	5,683 06
5,683 06	-----	c 88 71 13,349 93	1,109 17	d 3,819 62	23,550 49	-----	8,989 49
1,989 49	-----	c 188 98 9,785 60	1,089 56	d 3,360 67	23,414 30	-----	3,990 09
1,990 09	3,002 33	f c 101 69 c 35 23 g 451 14 h 776 69	† 593 47	† d 5,984 07	14,934 91	-----	276 47
276 47	{ † 607 42 1,137 60 }	f c 10 41 h 942 79 g 3,482 97 c 46 01	† 236 10	† f 4,153 71	10,893 48	\$4,907 13	-----
1,894 45	\$4,759 35	\$140,895 42	\$13,767 82	\$26,086 78	\$287,403 82	\$4,907 13	\$101,894 45

res, etc., on Part-paid Lands, charged back.
collected Taxes of 1881.
al Tax, Interest, and Collection fee.
te Tax returned to Auditor General's Office.
al Tax, Interest, and Collection fee refunded at A. G. O.
d Institution for D. and D.
d Eastern Asylum for Insane.

ty since 1839.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Bal- rought ward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
5,453 15	\$4,180 77	\$30,532 41	\$2,547 55	-----	\$53,713 88	\$19,583 16	\$27,027 23
574 08	-----	12,298 18	1,244 57	-----	24,116 83	-----	13,708 00
706 00	-----	c 03 10,049 95	d 06 1,373 67	-----	25,131 71	-----	9,717 02
7,717 02	-----	11,536 46	1,294 00	b \$2,758 67	25,301 15	-----	9,791 11
7,791 11	-----	13,933 67	1,364 17	b 2,194 74	27,283 69	-----	13,024 91
1,024 91	-----	18,086 96	1,829 46	b 3,374 54	36,325 87	-----	14,275 54
275 54	-----	21,619 63	2,096 10	b 4,081 74	42,073 01	-----	19,361 79
361 79	-----	19,642 28	2,490 66	b 6,279 70	47,774 43	-----	18,484 94
484 94	-----	16,480 20	2,277 16	b 8,806 60	46,039 90	-----	17,612 35
612 35	-----	f 3,013 72 k 2,070 60	+ 1,567 17	+ b 6,367 90	30,631 74	-----	2,468 99
466 99	{ † 371 50 800 45 }	f 14,667 72 k 2,354 73	+322 62	† 5,679 15	26,665 16	255 40	-----
1,471 88	\$5,352 72	\$176,285 54	\$18,407 19	\$39,540 04	\$385,067 37	\$19,838 56	\$145,471 88

erest on error referred to in note "c."
collected Taxes of 1881.
al Tax, Interest, and Collection fee.
te Tax returned to Auditor General's Office.
al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 239.—Amounts Charged and Credited to Accounts.

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1874 to '74*	\$662 71	\$3,029 46	\$7,756 25	\$7,064 02	\$1,269 49	\$22,543 51	-----
1875*-----	-----	1,276 27	3,035 89	{ * 1,470 50 271 08 }	434 98	6,134 64	-----
1876*-----	-----	736 34	9,472 15	178 87	1,084 12	9,262 63	c \$3,494 02
1877*-----	-----	1,144 25	2,917 61	383 64	659 38	7,749 98	c 4,906 23
1878*-----	-----	1,700 03	1,746 95	{ * 3,393 06 584 27 }	811 59	6,252 39	c 4,813 24
1879*-----	-----	1,348 14	1,902 57	{ * 3,393 06 254 36 }	{ † 204 53 625 58 }	7,006 81	c 4,819 25
1880*-----	-----	1,830 31	2,529 69	{ * 3,393 07 357 38 }	493 05	-----	c 4,816 25
1881*-----	-----	1,377 51	2,676 25	{ * 3,393 06 323 23 }	563 49	156 58	c 5,699 81
1882*-----	-----	3,526 96	1,114 38	90 93	915 01	6,464 13	c 12,944 97
1883*†-----	-----	3,151 51	{ † 1,988 37 10 82 }	{ † 273 14 9 59 }	† 841 37	† 11,434 45	† 6,213 46
1884†-----	4 84	4,551 46	{ † 3,416 28 131 29 }	{ † 160 47 1 95 }	{ † 230 64 14 }	{ † 6,582 63 2,150 78 }	J 8 41
Totals.	\$667 55	\$24,172 24	\$38,798 50	\$25,634 33	\$6,171 37	\$65,737 53	\$47,017 67

* See Auditor General's Report for 1883, p. 262.

† Under New Tax Law unless preceded by †.

‡ Under Sec. 124, Act 169, 1882.

§ Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

c State Bids.

J Taxes, etc., on Part-paid Lands, collected at Land Office.

AUDITOR GENERAL.

297

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
90	-----	\$53,462 55	\$3,334 77	-----	\$72,076 22	\$662 71	\$29,214 49
59	-----	b 30 25 { 16,646 11 {	1,653 40	-----	32,265 35	-----	19,641 39
39	-----	d 85 36 { 11,969 77 {	1,965 28	-----	33,501 80	-----	9,413 67
67	-----	b 14 46 { 86 34 { 13,561 63 {	1,393 16	c \$3,494 02	27,963 28	-----	10,200 20
20	-----	d 123 11 { 10,324 75 {	1,390 64	c 4,908 22	26,936 93	-----	7,633 37
37	-----	d 21 70 { 8,711 49 {	1,133 31	c 4,813 24	22,315 11	-----	2,670 79
79	-----	d 53 15 { 10,711 94 {	863 51	c 4,819 25	19,118 64	-----	5,709 85
85	-----	15,456 20	1,280 67	c 4,816 29	27,265 01	-----	13,137 06
06	-----	d 5 78 { 11,244 85 {	1,558 39	c 5,699 81	31,645 89	-----	7,289 52
52	\$2,616 18	d 6 79 { 59 88 { 535 26 {	† 1,153 13	† c 12,244 97 { b 10 94 {	23,916 87	4 84	
---	{ † 796 41 { 4,198 54 {	d 2 26 { 2,495 01 { 481 55 {	† 346 16	† 6,213 46	14,540 39	2,798 50	
34	\$7,611 13	\$156,129 39	\$15,963 43	\$47,030 20	\$331,635 48	\$3,466 05	\$104,913 34

\$12,572.31, under J. R. No. 35, 1877.

rest on amount referred to in note "e."

collected Taxes of 1881.

al Tax, Interest, and Collection fee.

e Tax returned to Auditor General's Office.

al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 240.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward,	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscell- aneous Debits.
1842 to 1874*	\$27,698 64	\$140,541 33	\$110,047 12	\$9,333 66	\$13,055 80	\$55,935 63	-----
1875*-----	185 21	13,551 52	2,744 40	{ a 702 63 168 95 }	510 69	b 60 88	-----
1876*-----	695 89	7,818 49	1,741 39	400 81	343 48	b 74 04	c \$308
1877*-----	-----	10,870 33	1,879 44	231 81	471 13	{ b 58 45 1,557 63 }	c 615
1878*-----	502 81	16,150 32	2,223 00	153 65	614 16	b 58 31	c 591
1879*-----	-----	12,807 38	1,278 21	212 68	462 61	{ b 37 63 820 28 }	c 182
1880*-----	233 64	17,387 96	1,542 32	607 68	586 44	b 46 58	c 144
1881*-----	-----	12,136 34	734 14	57 28	390 22	b 63 37	c 145
1882*-----	85 51	22,572 53	889 71	112 05	574 01	f 31 73	c 407
1883*†-----	† 517 32	20,169 71	{ † 173 36 27 57 }	{ † 32 04 8 11 }	† 53 53	-----	† h 364
1884†-----	-----	29,129 32	{ † 276 45 104 16 }	{ † 85 85 32 }	{ † 19 40 156 08 }	{ † 133 78 419 69 }	-----
Totals...	\$29,919 12	\$308,135 23	\$122,661 27	\$12,107 04	\$17,237 50	\$59,296 00	\$2,655 3

* See Auditor General's Report for 1883, p. 262.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1869.

b Paid D. D. and B. Asylum.

c State Bids.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

AUDITOR GENERAL.

299

ty since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Debit to Credit to State Treasurer.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
72 14	\$53,975 49	\$254,316 36	\$19,888 90	\$547 58	\$427,800 47	\$27,883 85	\$99,072 14
-----	12,460 20	4,352 23	406 86	-----	17,228 29	695 99	-----
-----	9,022 20	{ d 867 23 }	340 32	-----	14,242 73	-----	2,865 11
-----	-----	{ 4,012 98 }	-----	-----	-----	-----	-----
85 11	7,902 69	3,502 05	518 41	c 303 42	15,181 68	502 81	-----
-----	17,005 23	{ d 231 21 }	509 58	c 615 70	20,784 82	-----	440 69
-----	-----	{ 2,372 10 }	-----	-----	-----	-----	-----
40 69	11,793 61	{ e 11 81 }	417 76	c 591 88	15,567 41	233 64	-----
-----	-----	{ d 46 28 }	-----	-----	-----	-----	-----
-----	17,744 31	{ 2,285 38 }	596 85	c 182 26	20,558 41	-----	9 59
-----	-----	{ d 362 29 }	-----	-----	-----	-----	-----
9 59	11,565 38	{ 1,742 70 }	378 04	c 144 20	13,440 93	55 51	-----
-----	22,020 42	{ 1,343 72 }	625 81	c 145 09	24,156 11	517 32	-----
-----	-----	{ s 233 69 }	-----	-----	-----	-----	-----
-----	{ † 495 75 }	{ 1,131 10 }	† 43 64	† c 407 89	21,415 17	-----	168 61
-----	{ 20,250 00 }	{ 159 14 }	-----	-----	-----	-----	-----
88 61	{ 61 28 }	{ 58 75 }	† 15 19	† h 264 90	21,009 06	9,315 44	-----
-----	{ 20,064 30 }	{ 252 63 }	-----	-----	-----	-----	-----
-----	-----	{ 182 15 }	-----	-----	-----	-----	-----
56 14	\$204,369 86	\$277,534 80	\$23,671 36	\$3,202 92	\$611,335 06	\$39,234 56	\$102,556 14

ror in Taxes, etc., charged back.
 and Institution for D. and D.
 ain Taxes which have been paid.
 collected Taxes of 1881.
 te Tax returned to Auditor General's Office.
 cal Tax, Interest, and Collection fee.

Table No. 241.—Amounts Charged and Credited in Account with C

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1879*	-----	-----	-----	\$122 83	-----	-----	-----
1880*	\$122 83	-----	\$239 44	18 40	\$13 45	-----	-----
1881*	-----	-----	1,360 33	212 70	388 97	\$5,122 18	* \$3,941 37
1882*	-----	\$1,692 94	833 80	93 14	551 21	9,019 42	* 2,507 13
1883†	-----	1,512 72	{ † 485 30	{ † 257 93	{ † 422 56	{ † 6,811 85	{ † 3,059 19
1884†	-----	2,184 70	{ † 621 10	{ † 163 50	{ † 178 59	{ † 3,166 71	{ † 4,576 79
			{ 150 67	{ 5 84	{ 37	{ 4,576 79	
Totals..	\$122 83	\$5,290 36	\$3,835 66	\$920 26	\$1,150 15	\$28,696 95	\$8,807 68

* See Auditor General's Report for 1883, p. 264.

† Under New Tax Law unless preceded by †.

* State Bids.

b Error in returns of Delinquent Taxes.

Table No. 242.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debit.
1862 to 1874*	\$853 33	\$6,545 29	\$4,125 80	\$2,651 90	\$457 71	\$2,055 26	-----
1875*	-----	645 32	2,180 11	22 97	151 93	330 42	-----
1876*	-----	372 31	1,282 14	166 61	421 09	{ * 531 11	b \$3,816 64
1877*	-----	915 40	1,944 07	58 72	482 54	2,944 92	b 5,798 70
1878*	-----	1,360 03	2,282 64	225 68	465 81	4,770 52	b 3,395 64
1879*	-----	1,078 52	1,184 16	1,178 17	277 68	2,337 78	b 3,556 84
1880*	-----	1,464 25	891 32	70 64	377 73	2,352 34	b 4,370 36
1881*	-----	1,022 61	1,348 88	222 46	467 99	4,726 77	b 5,065 12
1882*	-----	2,526 96	2,529 09	94 02	567 61	3,896 13	b 5,926 38
1883†	-----	3,151 51	{ † 845 02	{ † 219 63	{ † 418 53	{ † 4,373 64	{ † 5,063 77
1884†	-----	4,551 46	{ † 1,122 18	{ † 181 11	{ † 286 15	{ † 5,214 21	{ † 2 14
			{ 326 09	{ 8 31	{ 63 81	{ 2,800 12	
Totals..	\$853 33	\$24,633 06	\$20,220 21	\$5,121 86	\$4,438 58	\$41,084 90	\$37,515 69

* See Auditor General's Report for 1883, p. 264.

† Under New Tax Law unless preceded by †.

* Paid Michigan Asylum for the Insane.

b State Bids.

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
It ace ght ard.	Cash Paid to State Treasurer.	Delinquent Taxes	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debits.	County Credits.
-----	-----	-----	-----	-----	-----	\$132 83	-----
88 14	-----	\$3,680 57	\$361 69	-----	\$0,042 26	-----	\$3,598 14
21 27	-----	9,184 41	984 27	-----	18,766 82	-----	8,421 27
72 96	-----	b 2 28	c 10	a \$3,241 87	22,170 60	-----	7,473 96
21 50	-----	9,447 76	1,057 82	-----	12,783 49	-----	121 50
-----	-----	e 646 92	f 654 73	-----	-----	-----	-----
-----	-----	f 602 49	-----	-----	-----	-----	-----
-----	-----	e 771 14	-----	-----	-----	-----	-----
-----	-----	f 4,303 22	-----	-----	-----	-----	-----
03 87	\$3,292 93	\$33,738 79	\$3,240 13	\$8,807 69	\$73,683 40	\$254 37	\$24,603 87

Interest on error referred to in note "b."
collected Taxes of 1881.
ate Tax returned to Auditor General's Office.
cal Tax, Interest, and Collection fee.

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
It ace ght ard.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
25 06	\$892 40	\$19,643 99	\$2,525 19	-----	\$48,376 64	\$853 33	\$82,540 68
15 62	-----	5,313 05	714 24	-----	13,143 91	-----	9,813 16
19 16	c 498 50	6,669 22	960 18	-----	17,940 06	-----	6,600 48
00 48	-----	4,833 58	852 36	b \$3,816 64	16,103 06	-----	3,958 71
06 71	-----	5,547 17	795 67	b 5,798 70	16,100 26	-----	3,599 93
99 93	-----	6,256 34	677 56	b 3,395 64	13,931 47	-----	4,318 33
18 33	-----	6,723 95	750 83	b 3,556 84	15,348 94	-----	5,323 30
23 30	-----	7,424 62	924 84	b 4,870 36	18,542 12	-----	5,668 69
08 69	-----	8,603 76	915 32	b 5,085 12	20,273 09	-----	3,730 90
30 90	2,250 04	e 901 47	f 572 29	b 5,926 88	14,578 09	-----	326 64
06 64	f 897 08	f 1,197 01	-----	-----	-----	-----	-----
-----	230 47	e 921 00	-----	-----	-----	-----	-----
-----	-----	f 2,156 07	-----	-----	-----	-----	-----
79 01	\$4,758 44	\$76,092 83	\$9,986 59	\$37,513 45	\$204,230 32	\$5,516 22	\$75,879 01

funded by Asylum for Insane, Kalamazoo, having been paid by County subsequent to pay-
y State.
collected Taxes of 1881.
te Tax returned to Auditor General's Office.
cal Tax, Interest, and Collection fee.
cal Tax, and Collection fee refunded A. G. O.

Table No. 243.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*	\$8,994 73	\$158,383 46	\$86,114 20	\$4,372 10	\$10,600 00	\$36,534 66	-----
1875*	1,114 60	16,104 08	2,358 78	{ ^a 254 10 31 30 }	620 05	b 7 84	-----
1876*	1,740 44	9,291 18	2,190 48	45 67	482 27	b 120 14	d \$520 78
1877*	746 88	12,758 34	2,281 85	50 41	501 31	b 74 82	d 301 09
1878*	1,897 39	18,955 38	2,194 26	43 44	781 17	-----	d 561 13
1879*	4,528 89	15,031 82	2,725 09	103 83	834 11	-----	d 349 40
1880*	1,498 25	20,407 97	1,831 53	588 16	775 93	-----	d 488 10
1881*	1,226 92	14,244 24	1,050 02	33 46	562 89	b 34 25	d 608 07
1882*	-----	22,672 53	1,114 95	215 82	567 54	c 22 25	d 96 91
1883*†	† 5 94	20,169 71	{ † 281 24 39 32 }	{ † 42 74 1 85 }	† 62 43	† ^e 57 71	†† 1,069 23
1884†	-----	29,129 32	{ † 563 48 95 98 }	† 124 93	† 88 46	{ † 1,726 00 321 57 }	c 29 64
Totals...	\$21,753 94	\$337,048 03	\$102,841 18	\$5,917 81	\$15,876 16	\$38,899 24	\$3,994 35

* See Auditor General's Report for 1883, p. 266.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

Table No. 244.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1857 to 1874*	\$1,045 20	\$2,371 76	\$547 69	\$813 33	\$158 37	\$411 63	-----
1875*	-----	143 41	329 52	60 32	90 04	2,119 59	-----
1876*	-----	82 74	494 89	36 92	123 62	1,827 02	b \$925 54
1877*	-----	343 27	283 74	82 65	126 15	1,373 59	b 1,199 25
1878*	-----	510 01	1,576 66	{ ^c 18 71 208 45 }	{ ^d 2 22 208 83 }	1,227 35	b 2,240 96
1879*	-----	404 44	1,965 01	83 17	358 47	3,837 26	b 3,424 82
1880*	-----	549 09	2,672 69	201 91	440 43	6,185 46	b 1,748 38
1881*	-----	383 25	3,649 98	113 31	346 29	3,802 56	b 1,892 34
1882*	-----	2,821 57	3,996 09	254 38	506 11	3,896 82	b 2,918 12
1883*†	-----	2,521 22	{ † 2,643 81 105 98 }	{ † 169 81 30 36 }	† 429 22	† 1,705 83	† ^e 5,604 91
1884†	2,124 83	3,641 16	{ † 1,633 42 263 64 }	{ † 64 04 69 }	{ † 324 38 05 }	{ † 5,815 07 1,984 68 }	b 11 30
Totals...	\$3,180 03	\$13,771 92	\$20,163 07	\$2,133 05	\$3,126 18	\$38,676 86	\$19,675 62

* See Auditor General's Report for 1883, p. 266.

† Under New Tax Law unless preceded by †.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b State Bids.

c \$13.53 unpaid sales of 1875 charged under Sec. 1105, C. L., 1871.

5.18

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

y since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
00	\$95,377 32	\$182,531 05	\$16,431 23	\$550 22	\$362,598 82	\$10,109 33	\$67,709 00
---	14,000 00	14 53	488 00	-----	18,750 31	1,740 44	-----
---	8,206 20	4,249 78	378 31	-----	13,644 08	746 88	-----
---	9,500 00	5,059 57	431 93	d 520 78	14,817 41	1,897 29	-----
---	15,000 00	4,374 70	563 35	d 301 09	19,908 78	4,528 89	-----
---	16,000 00	4,089 34	633 68	d 561 13	22,074 89	1,498 25	-----
---	30,084 80	43 68	741 74	d 349 40	24,363 02	1,226 92	-----
---	15,034 86	4,836 40	569 72	d 488 10	17,857 06	-----	97 21
21	21,200 00	110 29	691 43	d 008 07	24,554 06	5 94	-----
---	{ † 1,689 10	3,066 79	† 56 13	†d 66 91	21,986 84	-----	256 67
---	{ 20,000 00	15 76	† 95 80	†f 1,060 23	31,906 54	182 84	-----
67	{ † 759 33	1,748 62	-----	-----	-----	-----	-----
	{ 29,326 75	5 64	-----	-----	-----	-----	-----
		1,951 71	-----	-----	-----	-----	-----
		116 30	-----	-----	-----	-----	-----
		48 40	-----	-----	-----	-----	-----
		91 30	-----	-----	-----	-----	-----
		85 36	-----	-----	-----	-----	-----
		222 20	-----	-----	-----	-----	-----
88	\$266,196 36	\$212,611 32	\$21,089 32	\$4,514 93	\$372,456 81	\$21,936 78	\$68,062 88

e Bids.

Institution for the D. and D.

Collected taxes of 1881.

e Tax returned to Auditor General's Office.

al Tax, Interest, and Collection fee.

y since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
94	\$910 54	\$5,609 92	\$405 57	-----	\$9,376 97	\$1,045 20	\$5,074 19
95	-----	24 67	279 45	-----	5,270 06	-----	2,527 18
---	-----	2,843 69	-----	-----	5,255 10	-----	2,064 37
18	-----	2 77	377 84	-----	6,380 53	-----	2,971 88
---	-----	2,447 31	313 53	b \$625 54	11,112 74	-----	5,124 55
37	-----	5 67	580 06	b 1,199 25	15,001 03	-----	5,417 86
---	-----	3,371 43	756 59	b 2,240 96	18,700 69	-----	4,902 73
88	-----	40 96	839 58	b 3,434 82	17,053 70	-----	6,865 97
---	-----	6,370 57	829 09	b 1,748 38	20,555 20	-----	6,170 11
55	-----	82 46	907 75	b 1,892 34	11,076 26	2,134 83	-----
---	-----	6,846 47	† 585 06	†b 2,918 19	15,146 41	736 85	-----
96	-----	123 80	† 342 83	†e 5,604 91	-----	-----	-----
---	-----	6,684 63	-----	-----	-----	-----	-----
86	-----	9,673 50	-----	-----	-----	-----	-----
73	-----	209 52	-----	-----	-----	-----	-----
---	-----	10,679 62	-----	-----	-----	-----	-----
97	-----	173 59	-----	-----	-----	-----	-----
---	-----	734 88	-----	-----	-----	-----	-----
11	500 00	1,081 76	-----	-----	-----	-----	-----
---	{ † 1,525 54	† 2,429 83	-----	-----	-----	-----	-----
---	{ 4,181 52	-----	-----	-----	-----	-----	-----
84	\$7,117 60	\$58,960 58	\$6,067 35	\$19,664 32	\$132,928 69	\$3,916 88	\$41,118 84

rest on amounts referred to in note "c."

Collected Taxes of 1881.

al Tax, Interest, and Collection fee.

e Tax returned to Auditor General's Office.

al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 245.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842 to 1874*	\$100,139 08	\$255,329 04	\$177,668 27	\$9,498 84	\$20,501 87	\$5,106 28	-----
1875*.....	9,537 69	25,397 32	6,809 56	{ * 112 91 432 43 }	1,611 07	b 84 97	-----
1876*.....	7,775 26	14,768 25	8,361 71	606 18	1,235 14	b 86 48	d 9938 04
1877*.....	616 24	12,280 54	6,878 10	1,333 13	967 98	b 78 62	d 4,236 45
1878*.....	7,532 15	28,645 56	10,733 92	323 69	1,676 47	{ b 92 56 c 188 20 }	d 3,701 15
1879*.....	16,324 78	22,716 24	7,762 56	426 70	2,118 22	b 59 11	d 1,646 58
1880*.....	-----	30,840 75	5,537 30	226 94	1,225 20	b 124 45	d 3,322 35
1881*.....	1,918 12	31,526 04	3,362 33	361 07	953 05	b 214 59	b 1,220 84
1882*.....	-----	29,626 46	3,023 75	148 00	920 35	{ c 148 44 f 1,983 18 }	d 1,200 55
1883*†.....	† 338 81	26,472 74	{ † 1,611 62 121 75 }	{ † 159 04 10 25 }	† 211 08	† 188 01	† 2,668 33
1884†.....	401 29	28,232 25	{ † 1,633 89 181 55 }	† 71 28	† 157 13	{ † 2,503 09 35 25 }	{ r 126 39 k 4 29 }
Totals..	\$144,584 00	\$512,035 19	\$233,696 31	\$13,711 16	\$31,797 06	\$10,798 91	\$18,891 07

* See Auditor General's Report for 1883, p. 268.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d State Bids.

e Paid Quartermaster General, under Act 28, 1875.

Table No. 246.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
CLOSING JUNE 30.							
1875*				\$216 90			
1876*	\$216 90		\$1,331 67	218 16	\$19 58		
1877*		\$915 40	2,265 81	11 26	125 56	\$1,822 58	
1878*		1,390 03	2,595 79	356 70	502 10		\$10,300 8
1879*		1,078 52	1,395 44	160 65	964 12	9,735 21	= 10,795 4
1880*		1,464 25	1,242 73	240 84	1,031 22	10,637 86	= 10,812 2
1881*		1,022 01	651 81	461 21	927 41	9,970 25	= 9,716 2
1882*		1,692 94	869 19	312 32	985 20	8,944 74	= 12,061 7
1883*†.....		1,512 72	{ † 377 37 11 88 }	{ † 120 47 16 72 }	† 1,043 01	† 14,381 81	† 10,431 5
1884*†.....	131 72	2,184 70	{ † 1,835 06 82 73 }	{ † 216 75 36 }	{ † 507 39 03 }	{ † 11,424 53 3,393 51 }	r 51 5
Totals..	\$348 62	\$11,230 57	\$13,372 48	\$2,332 44	\$6,115 56	\$70,319 99	\$64,170 1

* See Auditor General's Report for 1883, p. 268.

† Under New Tax Law unless preceded by †.

a State Bids.

b Taxes, etc., on Part-paid Lands, Collected at Land Office.

nce 1842.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$157,198 31	\$283,185 84	\$17,435 19	\$746 75	\$486,506 81	\$109,677 35	\$27,940 72
26,123 85	{ ^c 12 64 9,273 17	1,001 03	-----	36,410 69	7,775 26	
17,900 00	{ ^c 14,803 69	926 23	-----	32,929 82	616 24	
13,408 31	{ ^c 11,087 67	699 99	{ ^d 693 04	25,880 91	7,532 15	
20,979 31	{ ^c 18 86 10,584 35	947 95	{ ^d 4,238 45	36,768 92	16,324 78	
35,969 23	{ ^c 63 27 10,725 01	1,341 68	{ ^d 3,701 15	51,830 33	-----	786 14
31,033 90	{ ^c 64 87 4,764 04	1,063 34	{ ^d 1,646 68	39,338 87	1,918 12	
23,340 07	{ ^c 13 98 3,804 23	904 16	{ ^d 29 23 3,322 35	31,414 01	-----	1,857 97
27,973 55	{ ^c 4,547 59	1,011 97	{ ^d 1,220 84	36,611 92	338 81	
{ [†] 3,377 03 26,176 90	{ [†] 74 36 5 85 4 79 326 32	{ [†] 215 94	{ [†] 1,200 55	31,381 04	401 29	
{ [†] 654 01 38,300 90	{ [†] 333 63 34 23 8 63	{ [†] 154 86	{ [†] 2,668 33	42,154 68	1,261 68	
\$421,765 56	\$353,727 91	\$25,702 34	\$19,467 26	\$651,247 90	\$145,845 63	\$30,584 83

erroneously charged county, June 30, 1830.

stitution for the D. and D.

Estimated Taxes of 1881.

x, Interest, and Collection fee.

x returned to Auditor General's office.

x. Interest, and Collection fee refunded A. G. O.

ence the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
	\$3,464 53				\$216 90	
		\$144 36		\$3,608 89		\$1,822 58
	13,785 47	690 53		16,298 68		10,447 93
	13,991 59	1,297 35		25,736 87		10,621 43
	b 10 44		a \$10,800 82	35,134 48		11,005 05
	12,413 74	1,788 05				
	b 23 98		a 10,795 49	34,447 58		9,018 50
	10,852 10	1,770 98		35,295 66		12,546 70
	b 17 78		a 10,812 68	37,072 81		13,093 63
	13,690 08	1,756 62				
	b 8 20		a 9,716 27			
	13,867 94	1,833 70				
	b 35 02		a 12,061 79	27,763 78	131 72	
	c 534 61	† 1,549 79	† a			
	d 498 94			18,955 98	892 33	
	d 2,993 94	† 580 16	† c			
	e 768 37					
† \$667 75 3,205 24						
\$4,172 90	\$86,946 71	\$11,420 54	\$64,118 57	\$235,214 03	\$1,230 95	\$68,555 82

ted Taxes of 1881.

x, Interest, and Collection fee.

Returned to Auditor General's Office.

x, Interest, and Collection fee refunded A. G. O.

Table No. 247. - Amounts Charged and Credited in Account with Grand

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscell- aneous Debits.
1856 to 1874*		\$3,896 30	\$20,839 42	\$10,782 49	\$9,442 61	\$2,001 90	\$10,733 73	.....
1875*.....		1,950 28	10,180 48	{ ^a 152 47 214 18 }	169 72	.....	.....
1876*.....		1,125 20	1,787 26	187 85	178 04	d 629 81	e \$1,591
1877*.....		1,716 37	1,399 20	/ 222 24	201 14	1,096 02	e 1,424
1878*.....		2,550 05	1,598 97	193 31	232 51	d 507 80	e 1,814
1879*.....		2,022 22	1,725 38	405 32	192 53	.....	e 1,805
1880*.....		2,745 47	1,211 93	189 94	202 75	{ ^f 26 63 609 22 }	e 1,264
1881*.....		539 74	1,916 26	1,317 41	133 39	282 34	{ ^d 1,470 77 48 32 }	e 1,040
1882*.....		2,211 65	4,232 35	1,066 63	79 42	325 64	14 12	e 914
1883*†.....		† 5,023 66	3,781 82	{ [†] 635 21 35 21 }	{ [†] 240 05 10 83 }	† 433 56	.....	† e 1,225
1884†.....		6,738 57	5,461 74	{ [†] 480 02 82 04 }	{ [†] 181 76 1 37 }	{ [†] 452 26 90 31 }	763 43	.....
Totals...		\$18,409 92	\$48,341 18	\$38,302 23	\$11,654 74	\$4,762 70	\$15,899 85	\$11,079

* See Auditor General's Report for 1883, p. 270.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.^c Taxes, etc., on Part-paid Lands, collected at Land Office.^d Paid Michigan Asylum for Insane.

AUDITOR GENERAL.

307

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
63	\$2,688 30	\$33,060 87 b 5 28	\$5,996 56	-----	\$118,788 45	\$3,896 30	\$58,988 30
67	-----	c 341 68 11,943 30	600 83	-----	14,845 76	-----	2,178 63
63	-----	c 65 39 4,561 23	328 49	-----	7,133 74	-----	1,633 88
88	-----	c 9 87 3,765 05	333 36	* \$1,591 70	7,333 86	-----	1,274 52
52	-----	c 56 71 3,946 35	296 56	* 1,424 37	6,998 51	-----	101 65
65	-----	c 253 64 4,568 08	267 34	* 1,814 22	7,002 93	-----	852 35
35	-----	c 257 06 2,566 67	229 29	* 1,805 13	5,710 40	539 74	
	-----	c 203 06 2,906 99	163 50	* 1,264 20	4,536 75	2,211 65	
	-----	b 6 88 c 70 78	114 99	* 1,040 17	3,820 36	5,023 66	
	-----	c 249 34 296					
	3,200 00	c 21 68 194 60	48 00	* 914 21 b 16 55	4,647 34	6,738 57	
	{ † 291 99 481 51 }	c 79 89 b 5 63					
		c 303 16 1,481 37	74 36	† 1,225 57	3,947 32	10,304 18	
		c 14 01					
33	\$6,651 82	\$93,525 87	\$8,462 28	\$11,096 19	\$184,765 42	\$28,714 10	\$65,029 33

Bids.
 ., D. and B. Asylum.
 ected Taxes of 1881.
 Tax, Interest, and Collection Fee.
 Tax returned to Auditor General's Office.

Table No. 248.—Amounts Charged and Credits

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1857 to 1874*	-----	\$37,169 53	\$91,189 23	\$9,963 93	\$7,326 07	\$91,777 77	-----
1875*.....	-----	3,757 14	8,607 02	{ a 14 29 } 370 27 }	513 91	{ b 38 61 } 3,107 01 }	-----
1876*.....	-----	2,167 67	7,065 57	{ c 90 96 } 490 54 }	{ f 3 79 } 517 25 }	{ b 40 00 } 4,285 93 }	¢ \$991 24
1877*.....	-----	2,660 63	7,586 89	432 99	550 33	4,320 14	¢ 1,387 96
1878*.....	-----	4,250 08	8,596 53	{ b 20 13 } 163 33 }	618 02	4,847 31	¢ 3,006 60
1879*.....	-----	3,370 36	5,070 56	{ b 21 53 } 685 54 }	533 01	{ b 140 71 } 4,485 86 }	¢ 1,300 61
1880*.....	-----	4,575 78	5,677 80	681 84	484 84	{ b 108 99 } 2,231 22 }	¢ 1,885 99
1881*.....	-----	3,193 77	4,320 75	1,387 50	345 84	{ b 196 44 } 1,426 74 }	¢ 1,122 09
1882*.....	-----	9,875 49	3,297 94	427 89	374 31	{ b 57 59 }	¢ 1,127 99
1883*†.....	†\$1,679 87	8,824 24	{ †1,590 84 } 124 83 }	{ † 334 39 } 16 39 }	† 388 56	{ † 135 33 } † 1 47 75 }	†=4,816 64
1884†.....	5,871 55	† 12,744 08	{ †2,067 95 } 255 78 }	{ † 555 40 } 1 20 }	{ † 461 46 } 08 }	{ † 127 47 } 1,149 47 }	{ † 51 01 } 1 24 88 } { a 4 17 }
Totals....	\$7,551 43	\$92,788 76	\$143,421 49	\$15,658 21	\$12,117 57	\$117,953 39	\$15,729 28

* See Auditor General's Report for 1883, p. 272.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1880.

b Paid D., D. and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Error in credit of Delinquent Taxes.

f Interest on error referred to in note "e."

g State Bids.

h Taxes, etc., on Part-paid Lands, charged back.

Not County since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
04	-----	\$223,499 80	\$22,902 23	-----	\$447,335 07	-----	\$269,908 55
51	-----	c 141 73 d 30 73 15,549 35	1,169 13	-----	24,866 45	-----	8,458 10
10	-----	d 135 22 18,981 16	1,147 94	-----	23,732 43	-----	8,079 36
26	-----	d 61 29 15,562 30	1,231 11	£ 891 34	25,945 40	-----	8,826 47
47	-----	c 12 96 d 132 78 13,143 68	1,185 25	£ 1,387 96	24,680 10	-----	5,687 07
07	-----	d 217 84 11,232 33	981 83	£ 3,006 60	21,125 17	-----	5,516 99
29	-----	d 326 43 10,465 24	834 58	£ 1,300 61	18,483 85	-----	2,827 29
99	-----	d 233 85 7,733 10	580 57	£ 1,895 99	13,340 80	-----	1,418 67
57	\$1,853 80	k 17 21 j 493 48 h 868 70 7,353 40	353 99	£ 1,122 09	13,481 34	\$1,679 87	
--	{ 1,439 67 } { 8,239 70 }	td 154 65 n 579 59 o 377 02 tc 88 62 td 106 84 n 962 37 o 821 64 d 251 67	† 121 66	{ £ 1,127 99 } P 10 72 { J 26 00 }	12,077 09	5,871 55	
--	{ 12,136 47 } { 13,125 36 }		† 282 84	†m 4,816 64	21,591 45	1,723 05	
50	\$25,795 00	\$323,673 49	\$30,791 13	\$15,686 03	\$646,668 15	\$9,274 47	\$250,722 50

stitution for the D. and D.
collected under Act 275, 1881, on lands rejected or charged back, and interest.
axes which have been paid.
chool for the Blind.
ected Taxes for 1881.
ax returned to Auditor General's Office.
ax, Interest, and Collection fee.
n Taxes, etc., charged back June 30, 1889, and interest to June 30, 1882.
ax, Interest, and Collection fee refunded A. G. O.

Table No. 249.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debit
1842 to 1874*	\$40,865 50	\$322,994 93	\$65,470 01	\$6,569 00	\$15,330 92	\$5,607 44	-----
1875*.....	206 63	23,909 90	638 68	{ * 191 64 11 38 }	896 06	-----	-----
1876*.....	-----	16,679 44	535 77	-----	525 57	{ b 26 98 231 98 }	c 398
1877*.....	-----	22,913 52	720 43	54 13	700 74	{ b 33 84 176 03 }	c 106
1878*.....	247 94	34,043 18	574 44	62 84	1,046 11	b 30 78	c 505
1879*.....	606 62	26,906 60	762 06	61 91	857 84	b 26 30	c 105
1880*.....	-----	36,651 99	521 41	59 27	1,069 74	b 45 20	c 64
1881*.....	-----	25,582 13	424 04	82 03	769 16	{ b 45 59 30 49 }	c 9
1882*.....	450 32	29,626 46	330 08	11 11	730 40	-----	c 1
1883*†.....	-----	26,472 74	{ † 140 62 25 38 }	{ † 8 21 1 18 }	† 13 61	†* 18 84	† f 151
1884†.....	114 21	38,232 25	{ † 71 68 41 98 }	† 58 13	† 11 20	{ † 64 65 24 92 }	c 56
Totals...	\$42,491 22	\$609,103 14	\$70,256 58	\$7,170 83	\$21,961 35	\$6,363 04	\$1,006

* See Auditor General's Report for 1883, p. 272.

† Under New Tax Law unless preceded by †.

* Under Sec. 124, Act 169, 1880.

b Paid D., D. and E. Asylum.

c State Bids.

since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credita.	Total Credits.	County Debit.	County Credit.
06	\$234,990 03	\$115,184 75	\$15,001 04	\$589 85	\$434,033 73	\$41,072 13	\$18,268 06
...	29,327 66	888 09	926 27	-----	31,141 96	-----	297 67
67	16,490 74	{ d 2 99 } 895 28 }	573 19	-----	18,259 87	-----	161 81
81	22,281 76	1,256 83	661 26	c 98 32	24,459 98	247 94	
...	33,737 34	1,052 43	1,002 62	c 109 23	35,901 61	606 62	
...	27,169 05	{ j 14 48 } 1,135 51 }	856 79	c 502 94	29,678 77	-----	265 08
08	36,433 14	585 78	1,075 03	c 102 36	38,461 34	-----	28 78
78	25,375 07	317 51	706 37	c 64 95	26,492 68	450 32	
...	29,906 90	416 91	862 47	c 9 56	31,195 84	-----	46 21
21	{ f 169 50 } 26,431 91 }	s 56 66	f 12 64	f c 1 26	26,718 18	114 21	
...	{ g 62 27 } 38,237 44 }	{ s 90 04 } h 44 59 } d 2 90 }	f 9 34	f f 151 81	38,598 39	77 09	
61	\$570,612 75	\$121,944 69	\$21,687 02	\$1,630 28	\$734,942 35	\$42,568 31	\$19,067 61

s, etc., on Part-paid Lands, collected at Land Office.

Institution for the D. and D.

Collected Taxes of 1881.

Tax returned to Auditor General's Office.

Tax, Interest, and Collection fee.

Table No. 250.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debits.
1857 to '74*	\$15,495 50	\$56,366 13	\$84,951 15	\$24,932 51	\$5,473 63	\$14,404 08	-----
1875*-----	3,779 78	3,011 45	14,575 34	{ a 3,888 38 711 96 }	923 54	b 1,787 34	-----
1876*-----		1,734 44	10,293 02	4,651 95	923 32	b 3,502 58	c \$11,829
1877*-----		1,253 67	10,014 62	{ f 5,395 34 647 01 }	{ g 197 23 998 18 }	{ h 40 00 2,617 07 }	e 11,889
1878*-----		1,870 04	9,430 72	5,419 29	i 81 87	h 38 47	e 40,010
1879*-----		1,482 96	9,929 64	{ j 23,905 06 2,598 61 }	2,603 45	{ k 3,082 23 h 39 61 }	e 16,540
1880*-----		2,013 34	3,368 84	215 17	1,702 65	{ l 68 83 30,315 27 }	{ m 1,478 n 285 e 11,450
1881*-----		1,405 26	4,092 83	794 26	2,427 49	{ h 93 26 14,747 66 }	e 38,753
1882*-----		3,528 96	1,645 72	423 70	3,229 15	{ p 56 57 44,551 67 }	e 22,942
1883*†-----		3,151 51	{ † 255 75 57 26 }	{ † 12,101 06 34 66 }	† 1,701 01	{ q 29,595 06 p 50 07 q 18 53 }	{ † 11,510 r 100 w 200 p 50 x 5
1884†-----	1,414 83	4,551 46	{ † 13,568 98 116 52 }	{ † 13,818 98 2 20 }	{ † 635 12 15 }	{ † 10,516 85 9,960 27 }	
Totals.	\$20,600 16	\$80,375 23	\$152,300 34	\$79,540 16	\$21,968 15	\$163,880 83	\$176,037

* See Auditor General's Report for 1883, p. 274.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid Michigan Asylum for Insane.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d $\frac{1}{2}$ Mining Tax collected during fiscal year.

e State bids.

f Judgment and costs in Reese case.

g Interest on amount referred to in note "f."

h Paid D., D. and B. Asylum.

i Error in charge of interest in Reese case.

j Taxes of 1870, \$11,674.00; Taxes of 1871, \$8,470.01; rejected because not returned in

k Interest on amount referred to in note "j."

l Correction of erroneous credit for taxes of 1870-1.

AUDITOR GENERAL.

313

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Amount Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$3,843 50	\$149,883 99	\$10,882 94	\$18,287 29	\$242,060 83	\$19,275 28	\$59,743 16
	{ a 9 64 }					
	{ c 117 80 }	1,353 19	d 4,716 32	33,427 12		4,749 33
	{ 27,230 67 }					
	{ c 8 18 }	1,636 16	d 5,727 70	36,714 40		5,776 88
	{ 24,503 03 }					
	14,469 46	1,760 21	{ d 5,478 87 }	37,314 63		4,237 01
	{ 20,144 01 }	{ k 9,328 63 }	{ e 11,829 21 }			
	{ 20,665 96 }	{ 2,847 84 }	{ d 5,894 64 }	75,007 09		3,490 01
	13,063 71	3,675 09	{ e 11,889 50 }			
			{ d 6,323 35 }	75,562 17		11,602 21
			{ e 49,010 01 }			
			{ d 6,179 09 }	76,571 07		35,694 58
	38,636 83	3,590 59	{ o 2 07 }			
			{ e 16,540 28 }			
	{ c 13 54 }	4,453 25	{ d 8,336 16 }	82,474 42		20,155 73
	{ 22,621 86 }		{ e 11,450 53 }			
	13,504 01	4,330 83	{ d 8,957 26 }	85,705 83		9,327 22
			{ 38,768 00 }			
2,755 83	{ t 595 68 }	† 2,333 52	{ e 22,942 84 }	47,060 83	1,414 88	
	{ u 37 02 }		{ d 9,068 72 }			
{ † 3,221 23 }	{ t 455 08 }	† 632 31	{ † 11,510 69 }	30,103 47	4,846 60	
{ 4,468 01 }	{ u 493 75 }		{ d 9,322 40 }			
\$14,288 57	\$345,963 23	\$46,779 06	\$262,224 93	\$822,031 91	\$25,536 76	\$152,776 13

Amount transferred to Marquette County for $\frac{1}{2}$ Mining Tax collected from Michigamme and Central Mines.

Amount Transferred to Baraga County for $\frac{1}{2}$ Mining Tax collected from Spurr Mountain Mine.

Amount Transferred from Marquette County for $\frac{1}{2}$ Mining Tax collected from Steward Mine.

aid Institution for the D. and D.

and School for the Blind.

collected Taxes of 1881.

ocal Tax refunded at Auditor General's Office.

ate Tax returned to Auditor General's Office.

ocal Tax, Interest, and Collection Fee.

error in Taxes, etc., charged back June 30, 1883.

error in credit of returns of Delinquent State of 1882.

ocal Tax, Interest, and Collection Fee refunded at A. G. O.

Table No. 251.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscell- aneous Debits.
1861 to 1874*	\$1,197 39	\$34,429 13	\$35,841 97	\$10,326 15	\$2,643 27	\$93 00	-----
1875*-----	-----	4,775 31	8,215 15	{ * 772 58 } { 177 58 }	411 59	-----	-----
1876*-----	-----	2,755 08	5,837 01	386 28	546 29	d 22 71	* \$8,567
1877*-----	5,720 73	2,860 62	4,586 71	130 73	692 25	d 16 49	* 3,225
1878*-----	-----	4,250 08	8,108 46	920 29	672 42	-----	* 10,127
1879*-----	43 03	3,370 36	7,276 04	797 10	581 67	2,032 54	* 6,428
1880*-----	-----	4,575 78	6,607 64	817 28	622 24	1,379 06	* 7,170
1881*-----	-----	3,193 77	5,769 79	1,211 60	503 41	639 28	* 6,337
1882*-----	-----	7,053 91	6,223 18	3,195 69	514 05	e 16 91	* 6,100
1883†-----	† 1,972 94	6,303 03	{ †1,749 65 } { 390 69 }	{ † 387 26 } { 14 23 }	† 395 58	-----	† 4,469
1884†-----	2,413 87	9,102 92	{ †1,550 33 } { 703 80 }	{ † 935 87 } { 4 53 }	{ † 367 95 } { 32 }	{ †3,810 43 } { 890 27 }	k 20 0
Totals ..	\$11,347 96	\$82,669 99	\$122,860 42	\$20,077 27	\$7,951 04	\$8,890 69	\$32,447 0

* See Auditor General's Report for 1883, p. 276.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

c Error in Taxes, etc., charged back.

d Paid D., D. and B. Asylum.

y since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.

ACCOUNT JUNE 30,
BALANCE.

Brought forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous. Credits.	Total Credits.	County Debit.	County Credit.
200 28	\$500 00	\$110,568 11	\$5,467 66	-----	\$134,743 05	\$1,197 39	\$21,409 53
200 25	-----	b 288 43 c 8 68 13,470 56	745 00	-----	17,692 91	-----	3,340 70
340 70	-----	b 17 98 f 51 08 8,483 99	550 83	-----	12,394 58	5,720 73	-----
-----	-----	b 25 51 14,435 88	1,015 53	\$8,567 94	24,044 36	-----	6,811 11
811 11	-----	b 4 94 f 24 33 12,841 11	1,128 05	e 3,225 72	24,035 26	43 03	+
-----	-----	b 46 83 f 40 64 12,501 02	1,010 41	e 10,127 04	23,725 94	-----	3,196 44
196 44	-----	b 56 96 f 43 08 12,969 45	1,006 96	e 6,428 76	22,800 65	-----	1,628 28
628 28	-----	b 6 42 f 13 86 10,343 16	881 46	e 7,170 37	20,061 55	-----	2,406 61
406 61	880 00	b 26 59 f 41 56 10,604 99	634 89	e 6,337 09	21,131 73	1,972 94	-----
-----	5,592 72	f 78 58 b 887 75 i 275 84	320 30	{e 6,100 93 } + {b 12 61 }	13,268 73	2,413 87	-----
-----	{ 12,751 72 } { 8,442 22 }	f 8 05 b 1,414 60 i 724 79 f 5 45	320 64	14,469 12	18,173 33	1,617 04	-----
792 67	\$18,166 66	\$209,591 45	\$13,281 73	\$52,439 58	\$332,072 09	\$12,965 00	\$38,792 67

ate Bids.

xes, etc., on Part-paid Lands, collected at Land Office.

ld Institution for the D. and D.

ate Tax returned to Auditor General's Office.

cal Tax, interest and Collection fee.

collected Taxes of 1881.

cal Tax, interest and Collection fee refunded A. G. O.

Table No. 252.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1842to1874*	\$12,455 59	\$172,426 18	\$96,556 19	\$12,339 95	\$13,500 43	\$75,031 66	\$2 40
1875*-----	1,746 14	19,431 01	2,780 61	471 50	762 68	a 32 02	-----
1876*-----	6,023 92	11,210 64	1,750 73	496 27	960 13	a 96 64	c 3,785 71
1877*-----	11,241 15	14,875 19	2,125 89	553 18	1,457 12	a 30 22	c 4,325 38
1878*-----	12,245 26	22,100 44	3,908 52	491 32	2,007 05	-----	c 8,657 49
1879*-----	23,503 06	17,525 88	1,459 15	490 35	2,453 57	a 25 73	c 6,266 33
1880*-----	24,275 61	23,794 05	1,973 54	791 11	2,697 70	a 15 44	c 5,623 35
1881*-----	16,833 08	16,607 63	1,610 37	{ b 52 31 / 963 05 }	{ i 46 66 / 1,825 31 }	a 28 79	c 2,684 94
1882*-----	11,125 08	22,573 53	1,040 65	{ j 126 70 / 238 43 }	{ k 41 25 / 1,522 04 }	i 72 90	c 4,036 79
1883*†.....	† 10,463 31	20,169 71	{ † 187 79 / 36 61 }	{ † 118 96 / 12 37 }	† 997 87	† { i 74 65 / o 13 92 }	† 6,161 87
1884†-----	5,521 80	29,129 32	{ † 2,882 67 / 152 92 }	{ † 376 77 / 53 }	{ † 510 74 / 04 }	{ † 376 12 / 3,971 38 }	{ o 36 09 / o 32 09 / a 46 64 }
Totals..	\$135,434 00	\$369,842 58	\$106,366 64	\$17,418 00	\$23,782 59	\$79,729 47	\$41,664 58

* See Auditor General's Report for 1883, p. 278.

† Under New Tax Law unless preceded by †.

a Paid D., D. and B. Asylum.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State Bids.

d Taxes of 1867 on N. E. ¼ of S. E. ¼, Sec. 18, T. 3 N., R. 2 W.

e Interest on amount referred to in note "d."

f Amount erroneously charged for Taxes of 1884 on E. ¼ of S. W. ¼, Sec. 32, T. 4 N., R.

g Error in credit of Returns—Taxes of 1878—and interest.

h Taxes of 1871 on lot 2, block 209, city of Lansing, erroneously credited May 1, 1872.

i Interest on error referred to in note "h."

y since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
63	\$10,749 87	\$293,769 43	\$23,192 60	\$400 78	\$487,339 30	\$14,201 73	\$129,226 63
.....	4,834 28	b 21 54 13,790 53	544 67	-----	19,200 04	6,023 92	
.....	1,113 23	b 42 56 11,553 49	373 61	-----	13,082 89	11,241 15	
.....	530 29	d 5 18 b 187 78 17,108 80	{ 3 98 741 13 }	c 3,785 71	22,362 87	12,245 26	
.....	7,492 44	f 58 78 b 62 11 13,217 83	750 48	c 4,325 38	25,907 02	23,503 06	
.....	4,612 06	b 249 51 13,008 98	920 44	c 8,657 49	27,448 46	24,275 61	
.....	22,768 81	g 13 74 b 1,479 98 10,478 79	1,234 07	c 6,266 33	42,241 72	16,833 08	
.....	8,848 42	b 217 65 13,890 28	937 38	c 5,628 35	29,522 06	11,125 08	
.....	17,885 96	b 490 85 m 17 00 8,415 25	{ 50 818 56 }	c 2,684 94	30,313 06	10,463 31	
.....	{ 7,065 03 } { 19,500 00 }	{ b 6 97 b 24 09 q 510 97 r 1,096 95 t 92 80 }	{ 474 66 }	{ c 4,036 79 }	32,715 46	5,521 80	
.....	{ 1,779 19 } { 28,323 61 }	{ q 674 44 r 3,259 64 j 475 96 }	{ 380 35 }	{ p 6,161 87 }	41,627 66	1,269 95	
63	\$166,003 19	\$404,230 68	\$30,332 40	\$41,947 64	\$771,760 54	\$136,703 95	\$129,226 63

Errors in credits for Taxes, etc., on Part-paid Lands, collected at Land Office.

Interest on errors referred to in note "j."

Land Institution for the D. and D.

Error in credit of Returns of Taxes of 1890 on Part-paid Lansing lots.

Interest on error referred to in note "m."

Land School for the Blind.

Collected Taxes of 1881.

State Tax returned to Auditor General's office.

Local Tax, Interest and Collection fee.

Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 253.—Amounts Charged and Credited in Account with

YEAR*		AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	
1842 to 1874*	\$35,855 76	\$199,909 15	\$96,164 98	\$8,202 10	\$13,408 52	\$27,412 66	-----	
1875*-----	664 56	20,320 10	3,356 66	{ a 78 61 152 09 }	710 37	b 24 67	-----	
1876*-----	-----	11,723 59	2,847 88	347 88	423 53	b 47 11	c \$482 46	
1877*-----	803 45	16,019 44	1,811 74	98 08	597 06	{ b 92 48 154 06 }	c 179 97	
1878*-----	-----	23,900 47	2,232 84	389 39	817 04	{ b 126 43 f 484 34 }	c 367 23	
1879*-----	1,326 84	18,874 03	2,457 72	63 47	728 53	b 85 37	c 178 16	
1880*-----	665 26	25,624 36	1,428 27	127 75	848 24	b 17 17	c 228 35	
1881*-----	-----	17,885 14	1,451 19	136 69	583 97	b 88 35	c 168 90	
1882*-----	-----	22,572 53	1,200 93	316 81	565 71	c 63 90	c 135 05	
1883*†-----	-----	20,169 71	{ † 391 12 840 90 }	{ † 33 56 5 47 }	† 58 52	{ † 342 95 c 33 25 }	† 645 71	
1884†-----	11 02	29,129 32	{ † 183 22 85 42 }	† 30 79	† 32 50	{ † 668 61 183 08 }	c 20 84	
Totals.....	\$39,326 89	\$405,327 84	\$113,962 96	\$9,982 89	\$18,777 99	\$29,524 43	\$2,406 76	

* See Auditor General's Report for 1883, p. 280.

† Under new Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Taxes, etc., on Part-paid lands, collected at Land Office.

d Twice charged; under Sec. 124; also, under Secs. 108-9, Tax Law.

since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
00 55	\$130,548 29	\$185,336 50	\$17,244 22	\$603 84	\$416,733 40	\$36,520 32	\$73,000 55
-----	18,782 63	{ c 3 78 } d 118 14 5,783 49	655 23	-----	25,345 25	-----	38 19
38 19	10,005 47	{ c 6 93 } 4,617 71	405 70	-----	15,074 00	803 45	
-----	14,841 09	{ c 4 59 } 3,947 23	519 10	e 482 46	19,794 47	-----	38 19
38 19	22,419 08	{ c 14 35 } 3,536 71	679 60	e 179 97	26,890 90	1,326 84	
-----	19,093 61	{ c 2,976 77 } 49 66	612 25	e 367 23	23,048 86	665 28	
-----	26,581 62	{ c 2,168 43 } 21 94	795 57	e 178 16	29,773 44	-----	834 04
34 04	17,769 54	{ d 1,846 14 } 47 74	623 56	e 228 35	21,322 57	-----	1,009 24
09 24	22,223 65	{ h 1,400 86 } 141 67	662 03	e 168 99	25,512 01	-----	657 08
57 06	{ † 610 51 } 20,339 07	{ j 43 66 } 201 20	† 84 22	†e 135 05	22,010 26	11 02	
-----	{ † 94 85 } 29,081 80	{ k 193 79 }	† 85 64	† 645 71	30,252 99	101 81	
77 20	\$332,383 21	\$222,491 77	\$22,316 12	\$2,989 76	\$655,758 15	\$39,428 70	\$75,577 29

bids.

Michigan Asylum for Insane.

Institution for the D. and D.

collected under Act. 275, 1881, on lands rejected or charged back, and interest.

collected Taxes of 1881.

Tax returned to Auditor General's Office.

al Tax, Interest, and Collection fee.

Table No. 254.—Amounts Charged and Credited in Account

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., (Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1850 to 1874*	\$180 32	\$23,006 61	\$32,967 84	\$11,425 56	\$4,241 62	\$63,048 55	-----
1875*-----		4,517 17	5,193 11	{ " 69 32 } { " 320 86 }	615 04	6,537 83	-----
1876*-----		2,606 16	3,439 58	133 82	1,600 81	{ " 18 96 } { 21,503 24 }	d \$11,554 98
1877 [†] -----		1,144 25	3,145 41	113 53	1,611 06	{ " 4 34 } { 18,173 67 }	d 17,939 74
1878*-----		1,700 03	2,535 73	878 06	1,435 53	21,516 50	d 8,453 07
1879*-----		1,348 14	2,781 84	583 77	852 35	7,117 41	d 10,619 56
1880*-----		1,830 81	1,965 17	140 88	1,100 77	11,533 49	d 11,770 08
1881*-----		1,277 51	2,290 81	191 10	1,168 10	{ " 26 81 } { " 40 00 }	d 10,406 07
1882*-----		2,821 57	1,028 41	1,252 15	1,061 33	{ " 10,442 35 } { " 21 00 }	d 10,035 35
1883* [†] -----		2,521 22	{ † 809 84 } { " 26 44 }	{ † 389 02 } { " 16 66 }	† 742 83	† { " 10,442 35 } { " 21 00 }	{ † 8,850 31 } { " 38 91 }
1884 [†] -----		3,641 16	{ † 14,493 55 } { " 61 15 }	{ † 133 79 } { " 8 40 }	† 466 96 24	† { 9,368 18 } { 5,904 41 }	{ " 4 92 }
Totals..	\$180 32	\$49,414 13	\$60,788 88	\$15,652 03	\$14,396 64	\$301,338 44	\$39,606 92

* See Auditor General's Report for 1883, p. 280.

† Under New Tax Law unless preceded by †.

* Under Sec. 124, Act 189, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Paid D., D. and B. Asylum.

d State Bids.

AUDITOR GENERAL.

331

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
10	-----	\$145,217 47	\$14,143 10	-----	\$279,638 67	\$180 32	\$141,948 49
39	-----	{ b 1 89 27,026 01	2,586 54	-----	51,284 83	-----	34,031 50
50	-----	28,735 17	3,546 93	-----	66,313 80	-----	25,457 08
08	-----	14,463 75	2,976 98	d \$11,554 93	54,452 74	-----	12,301 74
74	-----	{ b 3 90 14,316 80	2,375 07	d 17,958 74	46,856 25	-----	10,282 31
31	-----	15,896 93	1,909 41	d 8,458 07	36,448 72	-----	13,145 62
62	-----	16,523 97	2,143 31	d 10,619 59	42,431 79	-----	14,081 12
12	-----	{ b 20 22 14,114 81	2,176 46	d 11,770 05	42,172 66	-----	12,547 07
07	-----	{ b 7 13 13,728 92	1,854 03	d 10,406 07	38,543 22	-----	9,786 86
86	\$1,900 17	{ h 620 69 t 679 84	† 1,211 93	d 10,035 32	24,239 19	-----	380 61
61	{ † 1,739 68 3,726 09 }	{ t b 4 38 t b 12 41 t 5,722 95 h 634 56 b 18 52	† 501 54	† 8,850 31	21,586 67	\$1,791 10	
40	\$7,365 94	\$297,651 62	\$35,325 30	\$89,653 08	\$703,968 34	\$1,971 42	\$273,972 40

Institution for the D. and D.
lected Taxes of 1881.
l Tax, Interest, and Collection fee refunded at Auditor General's Office.
s Tax returned to Auditor General's Office.
l Tax, Interest, and Collection fee.

Table No. 255.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.
CLOSING JUNE 30.							
1859 to 1874*	\$18 00	\$22,220 20	\$35,768 56	\$24,866 17	\$5,862 37	\$87,911 03	-----
1875*.....	-----	2,136 69	3,634 83	{ ^a 479 50 } 1,630 12 }	699 39	11,508 96	-----
1876*.....	-----	1,232 76	7,640 54	{ ^e 1 00 } 1,826 98 }	1,374 02	16,230 38	{ \$5,206 39
1877*.....	-----	1,830 79	2,981 78	189 28	{ ^f 02 } 622 70 }	6,100 31	{ 5,539 72
1878*.....	-----	2,730 06	3,964 63	3,410 06	770 64	6,489 28	{ 6,834 89
1879*.....	-----	2,157 03	3,552 52	1,793 06	557 49	3,082 03	{ 6,112 47
1880*.....	-----	2,928 50	3,794 29	1,993 98	742 19	{ 11 72 } { 5,674 32 }	{ 7,541 71
1881*.....	-----	2,044 02	2,663 33	489 26	683 37	{ 10 63 } { 6,281 78 }	{ 7,319 76
1882*.....	-----	5,643 13	2,900 76	1,350 54	950 49	{ ^g 28 97 } { 9,305 16 }	{ 7,649 16
1883*†.....	-----	5,042 43	{ †1,013 32 } 106 65 }	{ † 263 70 } 7 63 }	{ † 459 81 } { ^m 10 30 }	{ † 4,337 29 } { ^k 26 12 }	{ †5,660 34 } { ⁿ 22 20 } { ^o 13 20 } { ^p 1 05 } { ^q 17 15 } { ^r 23 88 } { ^s 14 98 }
1884†.....	9 33	7,232 34	{ †2,145 16 } 190 19 }	{ † 514 34 } 15 }	{ † 311 77 } 01 }	{ †5,661 18 } { 2,631 79 }	{ ^t 23 88 } { ^u 14 98 }
Totals..	\$27 42	\$55,238 04	\$70,356 56	\$38,764 79	\$12,944 57	\$165,490 95	\$51,866 99

* See Auditor General's Report for 1883, p. 282.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.^c Error in credit of Delinquent Taxes.^d Interest on error referred to in note "c."^e Error in Taxes, etc., charged back.^f State Bids.^g Amount under J. R. No. 31, 1875.^h Taxes, etc., on Part-paid Lands, collected at Land Office.

Table No. 256.—Amounts Charged and Credited in Account with Isle

YEARS	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debits.
CLOSING JUNE 30.							
1876*.....	-----	-----	-----	\$5 81	-----	-----	-----
1877*.....	-----	\$114 42	-----	-----	\$3 34	-----	-----
1878*.....	-----	170 00	-----	1 48	4 96	-----	-----
1879*.....	-----	134 82	-----	-----	3 93	-----	-----
1880*.....	-----	183 03	-----	-----	5 34	-----	-----
1881*.....	-----	127 75	-----	-----	3 73	-----	-----
1882*.....	-----	141 08	-----	-----	3 29	-----	-----
1883*†.....	-----	126 06	-----	-----	-----	-----	-----
1884†.....	-----	182 06	-----	-----	† 21	{ † 8 35 } { 4 01 }	-----
Totals..	-----	\$1,179 21	-----	\$7 29	\$24 80	\$12 96	-----

* See Auditor General's Report for 1883, p. 282.

† Under New Tax Law unless preceded by †.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
1 70	-----	\$176,446 05	\$21,995 54	-----	\$411,713 29	\$18 09	\$235,084 87
3 17	-----	{ b 17 17 c 1 00 11,790 82 10,486 35 40 68 12,542 98 13,160 49 19 29 11,855 70 7 57 99 53 13,004 59 3 38 33 63 13,546 06 19 42 330 92 14,450 88 54 94 10,660 98 q 624 18 r 602 82 h 12 52 3,223 60 873 85 27 62	{ d 04 1,992 78	-----	35,614 46	-----	15,524 97
4 97	-----	2,262 75	-----	-----	40,857 69	-----	7,446 62
6 62	-----	1,819 59	f \$3,205 39	-----	27,122 09	-----	9,907 49
7 49	-----	1,444 35	f 5,539 72	-----	28,706 55	-----	4,578 97
8 97	-----	1,194 11	f 6,834 89	-----	25,717 66	-----	8,463 06
3 06	-----	1,441 13	f 6,112 47	-----	29,599 76	-----	6,914 05
4 05	-----	1,456 49	f 7,541 71	-----	30,703 48	-----	11,211 33
1 33	-----	1,468 01	f 7,319 76	-----	30,715 02	-----	2,886 81
8 81	\$4,476 65	q 624 18 r 602 82 h 12 52 3,223 60 873 85 27 62	† 603 66	†† 7,649 16	16,855 80	9 83	-----
-----	{ † 1,236 10 6,533 88	-----	† 324 09	†† 5,560 34	17,906 48	1,092 79	-----
3 17	\$12,376 63	\$293,916 52	\$35,502 52	\$51,763 44	\$695,575 28	\$1,120 21	\$302,016 17

in interest charged in Account Current for 1876.

D., D. and B. Asylum.

Institution for the D. and D.

and Sales of 1876, charged under Sec. 1105, C. L. 1871.

rest on amount referred to in note "1."

lected Taxes of 1881.

rest on State Tax collected in County after Feb'r 1st, by Town Treasurer.

Tax and interest refunded at A. G. O.

Tax returned to Auditor General's Office.

Tax, interest, and Collection fee.

Tax, interest, and Collection fee refunded A. G. O.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
4 74	\$114 42	\$19 73	\$0 82	-----	\$20 55	-----	\$14 74
8 86	170 00	-----	5 46	-----	134 62	-----	16 86
8 87	134 49	-----	8 45	-----	195 31	-----	18 87
9 36	193 03	-----	8 08	a \$16 67	178 11	-----	39 86
9 23	50 84	-----	11 95	a 14 26	248 60	-----	60 23
5 16	141 08	-----	6 81	a 13 60	131 48	-----	-----
8 56	126 06	-----	3 31	a 5 14	149 53	-----	5 16
-----	182 05	-----	† 51	† 2 89	134 62	-----	8 56
-----	-----	-----	† 60	a 4 01	195 22	-----	-----
3 78	\$1,101 97	\$19 73	\$45 99	\$56 57	\$1,388 04	-----	\$163 78

ing Tax collected during fiscal year.

Table No. 257.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc. Charged Back.	Interest Charg'd in Account.	Cash paid Co. by State Treasurer.	Miscell. aneous Debits.	
1862 to '74*	\$164,207 86	\$415,172 39	\$53,066 10	\$23,090 81 " 189 12	\$27,016 53	\$1,392 40	-----	
1875*	-----	37,643 11	5,506 10	126 31	1,243 64	-----	-----	
1876*	-----	21,718 02	5,804 72	86 70	1,083 71	-----	*\$4,550	
1877*	5,302 97	30,036 44	4,780 74	125 02	1,577 23	c 53 80	b 4,343	
1878*	5,378 06	44,625 69	5,146 32	239 97	2,015 34	c 54 50	b 4,233	
1879*	6,565 07	35,868 80	4,133 03	129 06	1,531 75	c 40 96	b 4,360	
1880*	7,074 56	48,045 67	2,689 59	530 43	2,131 47	-----	b 3,622	
1881*	4,964 30	33,534 63	2,231 29	592 53	1,523 14	-----	b 3,090	
1882*	3,875 63	38,091 15	1,864 07	15 89	1,363 28	f 40 00	b 3,628	
1883*†	† 1,217 60	34,036 38	{ 944 46 97 16 }	{ † 138 28 13 10 }	{ † 238 27 85 }	{ † 354 25 33 37 }	† 2,302	
1884†	237 47	49,155 75	{ † 742 09 203 16 }	{ † 123 14 5 72 }	{ † 128 31 40 }	{ † 2,166 85 47 43 }	f 36	
Totals...	\$198,853 52	\$787,448 23	\$27,190 83	\$25,407 28	\$40,103 92	\$4,213 55	\$30,299	

* See Auditor General's Report for 1883, p. 284.

† Under new Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b State bids.

c Paid D., D. and B. Asylum.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

Table No. 258.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30, .	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Misc- neo- Debit.
1843 to 1874*	\$16,901 92	\$343,662 79	\$65,078 30	\$4,047 19	\$13,660 71	\$1,639 51	-----
1875*.....		36,137 38	1,114 23	{ ^a 115 69 20 01 }	1,111 60	{ ^b 28 36 387 33 }	-----
1876*.....		20,849 30	{ ^c 4 61 1,315 83 }	58 28	600 90	b 40 00	d \$412
1877*.....		26,317 63	1,171 47	62 08	859 83	b 40 00	d 1,473
1878*.....	1,412 44	39,100 78	2,572 23	151 23	1,390 67	b 73 95	d 1,185
1879*.....	1,686 98	31,007 33	1,428 69	102 44	1,108 55	b 70 03	J 943
1880*.....	1,797 11	42,067 16	1,143 62	27 58	1,429 62	b 50 99	d 746
1881*.....	2,020 84	29,382 73	1,110 70	40 45	1,050 84	b 94 07	d 408
1882*.....	1,152 69	32,448 01	691 75	19 52	878 81	f 134 06	d 348
1883*†.....		28,993 04	{ † 464 60 40 27 }	{ † 6 34 1 53 }	† 48 27	† f 69 58	† 569
1884†.....	241 80	41,873 40	{ † 287 79 143 69 }	{ † 31 06 15 }	{ † 49 71 01 }	{ † 667 31 9 86 }	f 63 i 55
Totals.....	\$25,303 78	\$671,870 47	\$76,566 76	\$4,683 45	\$22,239 52	\$3,325 07	\$6,213

* See Auditor General's Report for 1883, p. 284.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Error in charge for Taxes, etc., collected by County Treasurer.

d State Bids.

since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
3 29	\$387,088 23	\$117,403 11	\$15,957 28	\$6 89	\$334,828 79	\$164,207 86	\$15,088 56
5 27	32,640 78	11,046 11	1,338 00	-----	45,740 16	-----	1,051 88
1 88	17,632 79	8,391 28	815 10	-----	27,891 06	5,302 97	
-----	26,661 23	{ d 4 31 e 4 30 8,358 65 }	1,262 85	b 4,550 87	40,842 21	5,378 06	
-----	39,814 65	{ d 9,507 71 e 6,219 08 49 03 }	1,652 77	b 4,343 47	55,318 60	6,595 07	
-----	33,415 25	{ d 4,802 06 e 5,152 79 49 03 }	1,417 39	b 4,353 59	45,405 31	7,074 56	
-----	47,716 44	{ d 4,802 06 e 5,152 79 49 03 }	1,831 34	b 4,360 60	59,110 20	4,964 30	
-----	32,364 47	{ d 4,802 06 e 5,152 79 49 03 }	1,271 80	b 3,622 78	42,061 11	3,875 63	
-----	39,993 27	{ d 3,314 35 e 512 95 k 1 97 }	2 38	b 3,090 85	47,661 02	1,217 60	
-----	{ + 1,155 64 33,624 41 }	{ j 512 95 k 1 97 + d 100 34 + 560 40 18 88 d 30 71 }	244 99	+b 3,623 60	39,168 56	237 47	
-----	{ + 650 22 48,795 24 }	{ j 512 95 k 1 97 + d 100 34 + 560 40 18 88 d 30 71 }	130 73	+i 2,302 31	52,588 82	268 24	
0 44	\$741,551 61	\$175,511 99	\$27,151 83	\$30,259 96	\$990,615 83	\$190,121 76	\$16,140 44

Institution for the D. and D.
in Taxes, etc., charged back.
est on error referred to in note "g."
lected Taxes of 1881.
Tax returned to Auditor General's Office.
Tax, Interest, and Collection fee.
in Interest in account current, June 30th, 1882.

since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
03	\$319,900 50	\$96,213 01	\$13,414 33	\$9 68	\$438,627 55	\$16,991 92	\$10,539 05
02	34,860 00	1,778 54	1,144 81	-----	39,290 37	-----	375 87
87	20,530 00	{ e 25 71 2,558 64 }	698 89	-----	24,189 11	-----	840 96
98	24,000 00	{ d 2,419 22 3,015 13 1,710 89 912 81 30,265 62 33,232 25 + 406 92 28,907 95 + 456 41 41,862 80 }	833 16	d 419 22	28,512 58	1,412 44	
-----	38,462 95	{ d 3,015 13 1,710 89 912 81 30,265 62 33,232 25 + 406 92 28,907 95 + 456 41 41,862 80 }	1,268 22	d 1,473 99	44,190 29	1,886 96	
-----	30,650 00	{ d 3,015 13 1,710 89 912 81 30,265 62 33,232 25 + 406 92 28,907 95 + 456 41 41,862 80 }	1,092 35	d 1,135 96	34,549 22	1,797 11	
-----	42,150 00	{ d 3,015 13 1,710 89 912 81 30,265 62 33,232 25 + 406 92 28,907 95 + 456 41 41,862 80 }	1,268 22	d 942 31	45,270 79	2,030 84	
-----	33,265 62	{ d 3,015 13 1,710 89 912 81 30,265 62 33,232 25 + 406 92 28,907 95 + 456 41 41,862 80 }	596 84	d 746 55	32,856 02	1,152 69	
-----	33,232 25	{ d 3,015 13 1,710 89 912 81 30,265 62 33,232 25 + 406 92 28,907 95 + 456 41 41,862 80 }	1,700 60	d 409 08	35,813 17	-----	140 21
21	{ + 406 92 28,907 95 + 456 41 41,862 80 }	{ h 105 08 j 15 78 h 207 94 }	43 76	+d 348 10	29,952 03	241 80	
-----	41,862 80	{ j 15 78 h 207 94 }	45 81	+e 569 30	43,228 03	215 25	
11	\$845,815 40	\$111,745 99	\$21,617 44	\$6,104 21	\$796,579 15	\$25,519 03	\$11,896 11

, etc., on Part-paid Lands, collected at Land Office.
Institution for the D. and D.
lected Taxes of 1881.
Tax returned to Auditor General's Office.
School for the Blind.
Tax, Interest, and Collection fee.

Table No. 259.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debit.
1871 to 1874*	\$20 18	\$1,264 20	\$2,054 58	{ a	\$854 62	\$495 49	\$14,710 33	\$26
1875*		444 54	12,007 91		42 21	658 40	12,204 23	
1876*		256 48	5,198 58		375 50	1,133 38	20,068 23	b 3,17
1877*		1,716 37	2,763 29		69 96	836 91	12,906 61	b 2,63
1878*		2,550 05	2,745 65		585 19	964 80	11,720 39	b 6,99
1879*		2,022 22	2,157 38		124 53	797 30	11,772 32	b 3,70
1880*		2,745 47	2,080 40		2,086 90	1,030 74	13,931 96	b 4,90
1881*		1,016 26	1,740 37		226 78	543 40	8,484 12	b 1,42
1882*		3,526 96	2,236 57		207 45	644 61	9,189 27	b 2,06
1883*†		3,151 51	{ † 548 34 105 12 }	{ † 35 81 17 48 }	† 537 28	† 8,389 30	† 3,56	
1884†		4,551 46	{ † 2,218 15 631 10 }	{ † 19 77 86 }	{ † 221 15 05 }	{ † 4,201 42 10,616 06 }	b 2	
Totals..	\$20 18	\$24,145 52	\$37,507 44		\$4,824 87	\$7,963 51	\$138,034 22	\$28,73

* See Auditor General's Report for 1883, p. 228.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b State Bids.^c Taxes, etc., on Part-paid Lands, collected at Land Office.

y since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
5 33	-----	\$32,168 14	\$2,434 10	-----	\$50,097 57	\$20 18	\$30,453 24
7 91	-----	31,901 86	2,370 76	-----	49,230 53	-----	23,407 74
7 74	-----	16,946 32	2,341 43	-----	42,695 49	-----	12,850 70
0 70	-----	39 32	1,847 23	b \$3,178 15	37,170 45	-----	16,231 35
1 35	-----	19,255 06	1,808 80	b 2,637 98	34,330 87	-----	8,827 94
7 94	-----	69 30	1,864 01	b 6,936 85	30,436 32	-----	18,856 06
3 96	-----	13,563 48	1,844 99	b 3,705 61	33,222 77	-----	5,569 49
0 49	-----	86 17	1,144 41	b 4,907 81	21,398 51	-----	10,060 22
0 23	-----	21,771 35	1,245 93	b 1,427 36	27,914 06	-----	9,998 32
3 32	\$1,989 06	60 89	808 08	† 2,060 88	19,023 75	-----	2,651 77
1 77	{ † 2,660 38 } { 2,974 71 }	8,754 52	215 72	† • 3,587 14	23,215 79	-----	730 87
7 73	\$7,624 15	262 41	\$17,925 46	\$23,441 73	\$380,736 11	\$20 18	\$139,628 60

ce charged: under Sec. 124; also, under Secs. 108-9, Tax Law.
 collected taxes of 1881.
 al Tax, Interest, and Collection fee.
 s Tax returned to Auditor General's office.
 al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 260.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1842 to '74*	\$149,859 80	\$415,280 21	\$243,277 68	\$17,238 73 + 267 28	\$30,648 68	\$7,006 30	-----
1875*-----	3,512 44	44,454 71	12,481 31	{ 1,513 43 }	1,856 66	b 88 81	-----
1876*-----	5,627 79	25,647 95	18,127 21	1,030 16	2,117 20	b 174 48	c \$12,191 67
1877*-----	17,296 01	33,471 61	16,994 47	2,055 39	3,413 33	b 96 29	c 15,540 81
1878*-----	16,688 67	52,701 05	19,500 57	{ f 10 60 1,158 51 }	{ g 3 69 3,991 13 }	b 111 95	c 16,874 26
1879*-----	14,901 91	41,792 49	18,771 46	2,255 83	3,406 29	b 173 71	c 13,831 58
1880*-----	25,212 91	56,739 65	18,743 14	2,146 51	4,457 96	b 70 04	c 10,906 82
1881*-----	6,268 40	30,602 80	18,146 54	3,806 39	2,547 00	b 96 85	c 8,970 68
1882*-----	11,881 14	46,555 85	14,369 72	840 21	2,794 76	b 49 58	c 8,647 47
1883*†-----	† 11,865 85	41,600 01	{ †8,880 02 373 46 }	{ †4,926 20 70 49 }	† 1,863 24	† b 69 39	† c 15,116 17
1884†-----	11,430 56	60,079 24	{ †5,930 76 797 45 }	{ f 38 10 † 597 45 88 }	{ † 28 23 † 1,577 39 06 }	{ † 15,136 07 229 83 }	b 27 55
Totals.	\$274,345 48	\$660,925 57	\$386,402 79	\$38,010 16	\$56,485 63	\$23,306 30	\$102,197 01

* See Auditor General's Report for 1883, p. 286.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c State Bids.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e Taxes, etc., on Part-paid Lands, collected at Land Office.

AUDITOR GENERAL.

329

since 1842.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$311,837 50	\$374,044 62	\$24,018 31	\$288 64	\$740,276 87	\$153,172 24	\$30,087 71
30,398 23	26,579 58	1,369 04	-----	56,346 85	5,627 79	
10,477 46	{ 3 73 }	1,654 42	-----	47,630 45	17,296 01	
	{ 35,494 84 }					
25,182 09	{ 19 25 }	1,928 73	o 12,191 67	74,179 24	16,688 67	
	{ 34,856 60 }					
41,975 31	{ 13 83 }	2,492 01	o 15,540 81	96,138 51	14,901 91	
	{ 36,116 55 }					
18,485 34	{ 32,433 24 }	2,127 52	o 16,874 26	69,920 36	25,212 91	
	{ 84 37 }					
63,637 50	{ 30,966 79 }	3,667 32	o 13,831 56	112,077 65	6,268 40	
	{ 7 96 }					
30,234 99	{ 24,368 93 }	1,950 80	o 10,996 82	67,559 52	11,881 14	
	{ 34 25 }					
39,947 11	{ 501 98 }	2,130 65	o 8,970 68	73,272 86	11,865 85	
	{ 21,688 21 }					
{ † 23,426 85 }	{ † 116 92 }					
{ 38,323 88 }	{ † 1,265 53 }	† 1,535 26	† o 8,647 47	73,336 27	11,430 56	
	{ † 86 }					
{ † 11,889 39 }	{ † 11 26 }					
{ 60,895 40 }	{ † 1,962 09 }	† 1,300 89	† † 15,116 17	90,813 57	4,860 00	
	{ † 238 37 }					
\$706,211 63	\$620,729 78	\$44,064 95	\$102,458 10	\$1,503,552 17	\$279,205 48	\$30,087 71

and sales of 1873; charged under Sec. 1105, O. L., 1871.

rest on amount referred to in note "f."

stitution for the D. and D.

collected under Act 275, 1881, on lands rejected or charged back, and interest.

lected Taxes of 1881.

Tax, Interest, and Collection fee.

Tax returned to Auditor General's Office.

Table No. 281.—Amounts Charged and Credited in Account with

YEARS		AMOUNTS CHARGED TO COUNTY.						
CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debit.	
1862 to 1874*	\$109,068 30	\$42,378 29	\$40,880 88	\$6,659 37	\$9,963 91	\$1,843 15	-----	
1875*-----		2,251 41	3,216 66	{ ^a 197 04 113 23 }	158 23	^b 9 92	-----	
1876*-----		1,298 94	3,361 64	63 63	382 60	{ ^b 49 31 2,871 91 }	^d \$3,47	
1877*-----		915 40	2,947 78	78 47	386 86	3,716 17	^d 3,37	
1878*-----		1,380 03	1,618 82	{ ^c 1,144 28 135 42 }	{ ^f 37 39 458 50 }	3,039 05	^d 4,67	
1879*-----		1,078 52	1,382 41	156 61	499 41	4,808 43	^d 6,44	
1880*-----		1,464 25	1,907 58	41 66	529 50	5,698 09	^d 4,49	
1881*-----		1,022 01	841 77	114 43	395 69	3,748 45	^d 4,13	
1882*-----		1,128 62	524 88	3 77	360 31	3,894 06	^d 3,37	
1883*†-----		1,008 49	{ [†] 196 00 23 79 }	{ [†] 6 75 5 89 }	[†] 328 61	[†] 3,462 04	[†] 4,44	
1884†-----		1,456 46	{ [†] 1,088 99 92 44 }	23	{ [†] 217 67 02 }	{ [†] 4,849 89 1,973 95 }	-----	
Totals....	\$109,068 30	\$55,392 42	\$57,333 64	\$8,721 76	\$13,718 69	\$39,764 42	\$34,318	

* See Auditor General's Report for 1883, p. 298.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Paid D., D. and B. Asylum.^c Mining Tax collected during fiscal year.^d State Bids.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE, 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
6 50	\$23,641 70	\$75,214 27	\$3,510 28	\$4,311 49	\$106,734 31	\$109,088 30	\$5,008 71
2 12	-----	6,398 21	552 78	c 634 99	12,588 10	-----	6,592 63
2 63	-----	6,791 30	768 97	c 776 07	14,928 97	-----	3,429 69
9 69	-----	7,607 78	774 96	c 896 99 d 3,471 25	16,180 67	-----	4,763 31
3 31	-----	8,601 03	914 63	c 1,195 25 d 3,872 68	18,946 90	-----	6,879 72
9 72	-----	4,968 04	908 79	c 444 45 d 4,673 69	17,374 09	-----	3,199 59
9 59	-----	5,057 40	792 68	c 719 08 d 6,447 72	16,216 40	-----	2,778 33
8 33	-----	3,703 46	610 16	c 724 80 d 4,496 99	12,313 74	-----	2,060 89
0 89	-----	5,364 81	585 07	c 1,074 76 d 4,130 51	13,216 04	-----	4,025 62
5 62	{ † 62 89 } { h 278 97 } 743 92 } { i 175 60 }	-----	† 493 17	{ c 728 67 d 3,278 78 }	9,787 62	-----	309 54
9 54	{ † 611 74 } { i 1,037 34 } 1,190 45 } { h 353 49 } } { j 136 13 }	-----	† 252 31	{ † 4,446 51 } 805 56 }	9,143 07	486 58	-----
8 03	\$26,250 70	\$125,687 83	\$10,163 76	\$46,630 19	\$247,280 51	\$109,574 88	\$38,548 03

gment and costs in Gibson case.
rest on amount referred to in note "e."
collected Taxes of 1881.
e Tax returned to Auditor General's office.
al Tax, Interest, and Collection fee.
es, etc., on Part-paid Lands, collected at Land Office.

Table No. 262.—Amounts Charged and Credited in Account

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1871 to 1874*	\$328 07	\$2,120 70	\$5,419 23	\$1,927 81	\$812 35	\$12,704 78	-----
1875*	-----	745 69	23,984 47	{ ^a 20 15 339 76 }	714 85	13,000 64	-----
1876*	-----	430 22	13,677 66	54 77	1,398 21	12,448 32	\$4,446
1877*	-----	1,144 25	3,508 01	66 33	1,008 60	14,213 29	c 4,621 1
1878*	-----	1,700 08	17,576 40	183 29	871 97	9,505 59	c 2,514 4
1879*	-----	1,348 14	4,192 87	200 71	700 20	7,961 63	c 3,622 2
1880*	-----	1,830 31	3,900 79	335 29	478 16	6,330 80	c 1,688 2
1881*	-----	1,277 51	4,542 11	242 25	440 91	4,631 93	c 2,742 2
1882*	-----	2,821 57	4,169 27	11 06	515 95	6,398 37	c 2,098 8
1883*†	-----	2,521 22	{ † 288 93 208 32 }	{ † 83 03 9 20 }	† 378 32	{ † 5,706 71 d 40 80 }	† c 2,791 8
1884†	-----	3,641 16	{ † 827 06 219 19 }	{ † 5 81 3 21 }	{ † 138 69 22 }	{ † 3,104 86 5,811 41 }	{ ^b 4 7 d 7 5 }
Totals..	\$328 07	\$19,590 80	\$82,507 91	\$3,482 67	\$7,458 43	\$102,148 93	\$24,518 8

* See Auditor General's Report for 1883, p. 288.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Taxes, etc., on Part-paid Lands, collected at Land Office.

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
It ce ht rd.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
7 98		\$49,855 68	\$3,333 46		\$71,467 05	\$323 07	\$47,482 18
4 25		b 57 32	3,406 04		65,572 71		26,767 15
		b 82,905 10					
7 15		b 194 47	2,593 36		46,955 60		14,500 04
		b 17,400 62					
0 04		b 134 41	1,811 44	c \$4,446 38	34,747 52		10,185 46
		b 13,855 25					
5 46		b 96 29	2,051 97	c 4,621 58	43,777 79		11,426 17
		b 26,822 49					
6 17		b 119 63	1,198 91	c 2,514 34	22,073 51		4,746 97
		b 6,814 46					
6 97		b 135 80	971 94	c 3,622 99	20,813 50		6,279 91
		b 11,335 50					
9 91		b 92 76	971 90	c 1,668 24	20,069 58		6,192 12
		b 11,056 77					
2 12		b 264 04	964 06	c 2,742 75	22,607 89		6,593 27
		b 12,444 93					
3 27	\$1,777 46	† b 93 36	† 571 70	† c 2,098 40	12,163 32		135 12
		b 57 59					
		f 260 41					
		g 711 13					
5 12	{ † 476 68 } { 3,109 40 }	† b 10 72 g 889 95 f 6,103 53 b 66 11	† 159 10	† c 2,791 87	13,742 48	14 98	
6 39	\$5,363 54	\$191,778 59	\$18,083 88	\$24,506 55	\$378,990 95	\$343 05	\$134,306 39

te Bids.
nd School for the Blind.
collected taxes of 1881.
al Tax, Interest, and Collection fee.
te Tax returned to Auditor General's Office.
al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 263.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits
1842 to 1874*	\$94,695 69	\$129,617 44	\$144,944 90	\$14,063 42	\$15,502 73	\$2,063 45	-----
1875*-----	4,660 84	9,084 35	4,839 80	{ ^a 55 67 110 06 }	693 36	b 69 04	-----
1876*-----	125 53	5,212 33	4,153 34	165 49	297 22	b 68 89	c \$1,688 0
1877*-----	-----	7,151 54	3,065 51	121 99	529 57	b 12 83	e 5,636 1
1878*-----	6,596 69	10,625 21	2,847 33	377 99	941 50	b 57 06	e 2,524 5
1879*-----	3,841 94	8,425 91	2,781 15	123 29	788 79	b 55 04	e 4,757 1
1880*-----	3,411 58	11,439 45	3,391 83	160 69	788 95	b 20 59	e 3,490 4
1881*-----	760 73	7,384 44	2,334 98	118 45	471 16	{ ^b 23 23 527 80 }	e 2,164 9
1882*-----	-----	18,340 18	2,324 49	212 93	620 86	{ ^f 35 99 1,295 10 }	e 1,311 2
1883*†-----	-----	16,387 88	{ [†] 396 70 78 94 }	{ [†] 58 49 1 01 }	† 81 39	† 414 13	† \$1,166 7
1884†-----	-----	23,667 58	{ [†] 790 82 145 98 }	{ [†] 122 64 23 }	{ [†] 83 35 02 }	{ [†] 1,533 24 71 18 }	{ [†] 33 3 25 06 }
Totals....	\$114,002 50	\$247,886 31	\$172,045 26	\$16,301 94	\$20,796 90	\$6,247 49	\$22,796 67

* See Auditor General's Report for 1883, p. 290.

† Under new Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1880.^b Paid D., D. and B. Asylum.^c Taxes, etc., on Part-paid Lands, collected at Land Office.^d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNTS JUNE 30, BALANCE.	
al- ght i.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
2 54	\$49,207 79	\$239,099 89	\$13,345 57	\$477 35	\$327,713 14	\$99,356 03	\$25,582 54
	9,500 00	{ c 3 89 d 14 77 e 9,361 54 f 3 20 g 12 80 h 11,269 73 i 2 94 j 6,649 05 k 18 88 l 77 79 m 9,466 56 n 40 83 o 6,446 64 p 20 97 q 4,879 16 r 7 32 s 5 32 t 3,448 88 u 165 56 v 2,162 23 w 207 28 x 4 11 y 224 22 z 38 86 aa 17 06 ab 38 81 ac 473 62 ad 9 52 }	456 59	-----	19,336 59	125 53	
	691 90		436 30	-----	12,413 92	-----	703 06
3 06	552 18		356 36	e 1,688 04	9,950 95	6,596 69	
	4,236 21		692 76	e 5,636 18	20,128 38	3,641 94	
	7,829 37		520 70	e 2,524 54	17,362 18	3,411 58	
	11,639 11		646 42	e 4,757 14	21,942 80	760 73	
	6,529 21		458 39	e 4,390 45	14,839 57	-----	453 80
3 80	18,715 44		594 39	e 2,164 98	24,256 40	-----	115 61
5 61	{ † 714 62 16,196 83 }		† 101 94	† e 1,311 25	18,914 75	-----	329 51
9 51	{ † 451 03 23,400 02 }		† 92 57	† e 1,166 70	25,978 84	423 59	-----
4 54	\$149,663 71	\$294,170 65	\$17,701 99	\$24,116 63	\$512,837 52	\$114,516 09	\$27,184 54

bids.
 Institution for D. and D.
 lected Taxes of 1881.
 Tax returned to Auditor General's Office.
 Tax, Interest, and Collection fee.
 School for the Blind.

Table No. 264,—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account	Cash Paid County by State Treasurer.	Miscell- aneous Debits
1864 to 1874*	-----	\$5,380 84	\$8,955 93	\$3,416 45	\$618 79	\$2,009 60	-----
1875*	-----	745 60	1,623 29	{ ^a 73 23 75 08 }	74 95	-----	-----
1876*	-----	430 22	1,783 71	78 83	118 84	165 26	c \$1,151 18
1877*	-----	686 55	1,808 29	146 60	160 49	635 57	c 1,709 32
1878*	-----	1,090 02	2,928 91	107 04	205 99	414 11	c 1,652 22
1879*	-----	808 80	1,929 09	171 88	160 40	287 45	c 1,729 27
1880*	-----	1,008 19	2,133 38	{ ^d 3 77 235 63 }	181 67	655 71	c 1,241 44
1881*	-----	786 51	1,422 61	93 41	116 39	60 80	c 1,300 44
1882*	-----	1,410 79	1,635 92	62 39	137 69	70 45	c 1,050 92
1883*†	-----	1,260 61	{† 875 51 55 18 }	{† 47 25 4 41 }	† 106 53	† 100 16	{† 1,461 12 3 }
1884†	\$278 71	1,820 50	{† 600 93 96 45 }	{† 155 11 08 }	{† 98 52 01 }	{† 1,505 31 565 15 }	-----
Totals...	\$278 71	\$15,428 90	\$25,738 20	\$4,670 25	\$1,979 27	\$6,469 60	\$11,297 32

* See Auditor General's Report for 1883, p. 292.

† Under New Tax law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State Bids.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
5 99 05	\$19,587 93	\$1,957 05	-----	\$38,782 58	-----	\$18,400 97
2 575 63	b 10 49	211 85	-----	4,634 31	-----	2,043 07
	b 2,663 92		-----		-----	
7 -----	b 14 77	267 17	-----	5,433 63	-----	1,704 93
	b 3,108 62		-----		-----	
3 -----	b 31 52	315 26 c \$1,151 84	-----	6,660 14	-----	1,713 20
	b 3,456 59		-----		-----	
0 -----	b 27 90	356 90 c 1,709 35	-----	7,647 04	-----	1,318 74
	b 3,639 69		-----		-----	
4 -----	b 14 24	299 23 c 1,652 23	-----	6,411 59	-----	1,315 17
	b 3,127 15		-----		-----	
7 -----	b 60 30	283 66 c 1,729 71	-----	6,137 36	-----	587 60
	b 2,743 52		-----		-----	
0 -----	b 18 07	191 67 c 1,241 41	-----	4,317 41	-----	557 19
	b 2,278 66		-----		-----	
9 -----	b 76 56	203 22 c 1,300 41	-----	5,438 94	-----	1,080 79
	b 3,301 56		-----		-----	
9 1,139 00	† b 13 36	† 130 93	† c 1,050 91	8,632 47	\$278 71	
	g 159 28					
	h 58 20					
† 703 17	g 289 12	† 93 09	†* 1,461 20	4,773 66	436 23	
{ 1,636 04 }	h 607 89					
	b 3 15					
6 \$4,062 89	\$45,477 49	\$4,310 03	\$11,297 06	\$93,869 13	\$714 94	\$28,721 66

etc., on Part-paid Lands, charged back.

lected Taxes of 1881.

st on State Tax collected in county after February 1st, by township treasurer.

Tax returned to Auditor General's office.

Tax, interest, and Collection fee.

Table No. 265.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debit.
1841 to 1874*	\$94,249 90	\$374,168 04	\$37,225 51	\$9,584 15	\$27,330 39	\$1,437 87	-----	
1875*-----	3,810 56	37,643 11	3,671 14	{ ^a 2,677 90 263 99}	1,558 63	b 2 45	-----	
1876*-----	4,210 78	21,718 02	3,034 06	106 45	1,127 90	{ b 49 23 1,500 00 }	c \$1,259 92	
1877*-----	1,851 27	30,894 63	2,526 93	74 16	1,157 60	b 15 34	c 1,528 53	
1878*-----	339 58	45,900 91	4,029 52	113 78	1,547 35	{ ^b 11 59 463 68 }	c 1,108 28	
1879*-----	1,242 12	36,399 91	3,125 34	446 26	1,290 91	b 43 50	c 1,020 35	
1880*-----	-----	49,418 41	3,443 75	{ ^e 44 55 152 86 }	{ ^f 44 66 1,583 32 }	b 17 29	c 1,401 42	
1881*-----	548 47	34,492 77	2,183 48	100 71	1,190 09	b 30 91	c 2,143 31	
1882*-----	1,011 76	38,706 55	1,815 92	11 66	1,099 75	e 31 12	c 1,628 96	
1883*†-----	-----	34,666 68	{ [†] 746 94 85 80 }	{ [†] 77 43 4 69 }	† 117 98	{ ^g 31 68 2 35 500 32 }	† 1,434 62	
1884†-----	33 04	50,066 03	{ [†] 733 95 116 21 }	+ 23 49	{ [†] 76 90 246 06 }	† 1,561 15	e 21 44	
Totals..	\$107,317 42	\$354,165 06	\$112,738 57	\$13,682 08	\$38,361 54	\$5,697 48	\$11,546 83	

* See Auditor General's Report for 1883, p. 292.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Paid D., D. and B. Asylum.^c State Bids.^d Taxes, etc., on Part-paid Lands, collected at Land Office.^e Error in credit of Returns—Taxes of 1888.^f Interest on error referred to in note "e."

Table No. 266.—Amounts Charged and Credited in Account with LI

YEARS	AMOUNTS CHARGED TO COUNTY.							
CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co by State Treasurer.	Miscella- neous Debits.	
1842 to 1874*	\$76,342 80	\$197,242 63	\$31,915 86	\$5,143 44	\$12,734 19	\$2,117 31	-----	
1875*-----	5,802 01	16,620 33	826 41	2 10	920 81			
1876*-----	4,329 68	9,539 02	418 66	20 18	598 78		b \$124 65	
1877*-----	3,719 12	16,019 44	440 01	21 87	745 89		b 175 50	
1878*-----	4,148 68	23,800 47	756 87	65 86	1,033 14		b 606 94	
1879*-----	5,175 26	18,874 03	771 96	137 00	936 85		b 127 65	
1880*-----	5,327 11	25,624 36	497 14	41 49	1,146 09		a 220 03	
1881*-----	5,779 09	17,885 14	456 82	11 99	943 51		b 92 00	
1882*-----	6,157 09	21,161 76	438 97	15 05	944 95		b 155 13	
1883*†-----	† 6,507 86	18,909 10	{ † 128 80 23 42 }	{ † 6 72 1 29 }	† 470 46		† 212 89	
1884†-----	6,978 65	27,308 75	{ † 20 98 59 68 }	† 18 52	† 490 12	40 01	e 27 79	
Totals	\$130,267 35	\$393,035 03	\$36,755 68	\$5,485 51	\$20,964 79	\$2,157 32	\$1,741 80	

* See Auditor General's Report for 1883, p. 294.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b State Bids.

y since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
2 41	\$499,664 54	\$173,880 18	\$20,793 14	\$1,597 54	\$698,907 81	\$98,060 46	\$2,972 41
.....	38,064 13	6,149 37	1,203 50	-----	45,417 00	4,210 78	
.....	24,488 62	5,761 70	904 77	-----	31,155 09	1,851 27	
.....	29,089 64	6,268 33	1,071 01	c 1,259 92	37,688 90	359 58	
.....	42,071 93	7,151 34	1,539 77	c 1,528 53	52,291 57	1,242 12	
.....	33,682 50	{ d 389 16 7,016 83 }	1,358 69	c 1,108 28	44,155 46	-----	597 07
7 07	45,202 75	7,196 20	1,539 42	c 1,120 35	55,557 79	548 47	
.....	33,007 38	4,154 21	1,115 03	c 1,401 42	39,678 04	1,011 70	
.....	38,309 08	{ d 8 67 h 94 07 2,722 35 }	1,253 30	c 2,143 31	44,521 78	-----	126 12
6 12	{ † 996 39 34,442 60 }	m 223 28	{ † 1 149 41 8 69 }	{ k 60 00 † c 1,628 96 }	37,635 45	33 04	
.....	{ † 132 82 35,881 66 }	{ d 7 20 m 301 45 }	† 82 03	† 1,434 62	37,839 78	15,038 49	
5 60	\$835,025 04	\$221,926 34	\$31,018 76	\$13,182 93	\$1,124,848 67	\$122,353 91	\$3,695 60

d Institution for the D. and D.
in Taxes which have been paid.
d School for the Blind.
collected Taxes of 1881.
or in Taxes, etc., charged back.
great on amount referred to in note "k."
e Tax returned to Auditor General's Office.

y since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debits.	County Credits.
8 50	\$153,692 87	\$80,948 89	\$8,246 64	\$463 02	\$249,609 92	\$32,144 81	\$6,318 50
.....	18,299 90	1,022 95	519 13	-----	19,841 98	4,329 68	
.....	10,030 91	{ c 201 82 826 18 }	302 91	-----	11,361 82	3,719 12	
.....	14,930 38	1,429 33	488 82	b 124 62	16,973 15	4,148 68	
.....	23,280 11	960 95	719 54	b 175 50	25,236 10	5,175 26	
.....	18,518 29	941 59	629 49	b 606 24	20,695 61	5,327 11	
.....	25,416 27	732 46	800 78	b 127 62	27,077 13	5,779 09	
.....	17,515 23	721 74	554 51	b 220 03	19,011 51	6,157 09	
.....	21,063 89	{ c 76 89 481 74 }	650 51	b 92 05	22,305 08	6,507 86	
.....	{ † 137 29 18,862 06 }	{ † c 25 10 68 90 r 18 83 † c 17 10 c 18 70 r 29 31 c 103 36 }	† 14 60	† b 155 12	19,281 89	6,978 65	
.....	{ † 30 37 27,272 98 }	{ c 18 70 r 29 31 c 103 36 }	† 11 67	† d 212 89	27,696 38	7,248 12	
8 50	\$349,150 54	\$88,625 84	\$12,938 60	\$2,177 00	\$450,210 57	\$137,515 47	\$6,318 50

es, etc., on Part-paid Lands, collected at Land Office.
collected Taxes of 1881.
e Tax returned to Auditor General's Office.
al Tax, Interest, and Collection fee.
d Institution for the D. and D.

Table No. 267.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						Miscellaneous Debts.
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid County by State Treasurer.	
1843 to 1874*	\$5,813 98	\$13,318 75	\$2,159 12	\$3,113 18	\$1,558 10	\$15,628 66	-----
1875*.....	-----	615 32	796 06	{ ^a 73 67 50 40 }	155 12	2,711 23	-----
1876*.....	-----	372 31	252 26	55 71	301 92	4,772 83	c \$1,289 95
1877*.....	-----	915 40	1,456 19	71 31	358 59	4,723 82	c 2,309 52
1878*.....	-----	1,360 03	435 38	142 01	406 89	5,676 40	c 2,120 03
1879*.....	-----	1,078 52	2,339 63	1,197 88	453 51	6,150 03	c 2,724 33
1880*.....	-----	1,464 25	533 04	26 05	435 33	4,958 33	c 3,487 04
1881*.....	-----	1,022 01	1,984 00	275 77	694 44	10,698 84	c 3,751 49
1882*.....	-----	3,526 96	1,989 02	102 11	904 79	9,970 90	c 4,953 35
1883*†.....	-----	3,151 51	{ † 390 71 88 33 }	{ † 866 46 212 84 }	† 716 16	† 12,463 71	† † 3,903 16
1884†.....	1,670 87	4,551 46	{ † 1,176 90 122 18 }	{ † 3,367 74 23 29 }	{ † 207 67 27 48 }	{ † 3,467 10 9,400 48 }	{ † 28 56 1 234 45 }
Totals.....	\$7,484 85	\$31,406 52	\$13,702 82	\$9,577 42	\$3,120 00	\$90,552 33	\$24,701 88

* See Auditor General's report for 1883, p. 294.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

c State Bids.

d Error in taxes, etc., charged back, June 30, 1879.

e Interest on error referred to in note "d."

Table No. 268.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						Miscellaneous Debts.
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	
1841 to 1874*	\$105,513 13	\$278,636 83	\$44,136 91	\$5,634 85	\$17,654 57	\$1,072 38	-----
1875*.....	171 92	24,234 99	1,225 00	26 06	760 52	^a 41 54	-----
1876*.....	199 08	13,982 27	1,367 07	{ ^c 5 52 7 48 }	{ ^d 16 464 62 }	^a 35 45	-----
1877*.....	278 23	16,076 65	713 55	2 48	518 44	-----	-----
1878*.....	19 78	23,885 47	712 04	-----	727 98	^a 40 00	-----
1879*.....	67 11	18,941 44	716 94	117 33	564 14	^a 40 00	-----
1880*.....	111 35	25,715 88	853 26	50 19	783 00	-----	-----
1881*.....	147 00	17,949 02	509 80	-----	546 13	-----	-----
1882*.....	-----	21,161 76	564 50	9 06	510 86	-----	f \$18
1883*†.....	-----	18,909 10	{ † 404 43 67 28 }	3 97	† 31 22	-----	† 468
1884†.....	181 13	27,308 75	{ † 130 06 80 11 }	† 9 28	† 28 76	{ † 294 01 56 67 }	k 16
Totals..	\$106,648 68	\$486,801 16	\$51,503 90	\$5,866 28	\$22,610 60	\$1,580 05	\$504

* See Auditor General's Report for 1883, p. 296.

† Under New Tax Law unless preceded by †.

a Paid D., D. and B. Asylum.

b Error in charge for Taxes, etc., collected by County Treasurer.

c Error in credit of Delinquent Taxes.

d Interest on error referred to in note "c."

e Error in Taxes, etc., charged back.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.	
04 \$5,046 48	\$29,997 43	\$4,817 59	-----	\$34,333 54	\$5,813 98	\$48,575 73	
09 -----	5 75 }	525 24	-----	10,553 14	-----	6,121 34	
34 -----	5,938 46 }	678 02	-----	12,849 77	-----	5,804 79	
79 -----	6,053 41 }	777 25	c \$1,289 95	15,423 40	-----	5,588 57	
07 -----	7,451 41 }	886 78	c 2,309 52	18,176 67	-----	8,085 93	
37 -----	9,391 80 }	1,062 13	c 2,120 03	20,860 92	-----	6,917 03	
05 -----	9,643 83 }	1,156 39	c 2,724 33	23,937 00	-----	13,033 96	
02 -----	13,139 26 }	160 87 }	c 3,487 04	30,233 77	-----	11,877 22	
06 -----	1,110 20 }	1,537 04	c 3,751 49	33,051 36	-----	11,704 23	
08 -----	10,904 66 }	1,523 03	tc 4,953 35	20,002 01	1,670 87		
03 -----	15,399 67 }	1,407 05 }	tc 3,803 16	20,567 52	3,710 66		
23 -----	853 15 }	1,079 67 }					
	3 04 }	1 52 }					
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						
	1,407 05 }						
	853 15 }						
	3 04 }						

since 1841.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 39. BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$252,100 07	\$84,806 49	\$10,214 06	\$43 00	\$346,963 62	\$105,685 05	
23,793 05	{ ^b 1 00 1,679 77	817 18	-----	26,291 00	169 03	
14,127 51	{ ^c 18 43 1,236 80	380 84	-----	15,753 58	278 23	
16,371 22	689 22	509 13	-----	17,569 57	19 78	
23,437 77	1,129 40	750 99	-----	25,318 16	67 11	
18,905 72	{ ^e 15 38 954 93	579 63	-----	20,355 66	111 35	
35,712 52	833 09	821 07	-----	37,336 68	147 00	
17,883 13	797 71	569 04	-----	19,254 88		\$109 93
20,768 26	919 34	694 73	-----	22,490 26		195 19
19 { ^f 476 01 18,844 70	{ ^g 6 40 ^h 121 41 ⁱ 9 68	† 31 13	† 18 89	19,703 41	181 13	
† 107 93	^h 170 63	† 25 93	† 468 59	28,038 46	06 86	
27,218 49	ⁱ 46 99					
+						
12 \$459,619 38	\$93,226 57	\$15,423 73	\$530 48	\$569,105 28	\$106,725 54	\$305 12

Bids.
s, etc., on Part-paid Lands, collected at Land Office.
Tax returned to Auditor General's office.
Tax, interest, and Collection fee.
lected Taxes of 1881.
School for the Blind.

Table No. 269.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1856 to 1874*	\$476 02	\$23,777 53	\$29,566 74	\$4,304 25	\$2,176 24	\$22,827 31	-----
1875*.....		3,527 70	6,168 80	{ ^a 146 01 1,307 01}	294 83	1,122 77	-----
1876*.....		2,035 29	9,490 84	335 90	698 19	{ ^d 1,225 17 1,814 97}	^e \$4,042 46
1877*.....		2,288 49	10,898 99	188 12	747 62	3,212 93	^e 3,315 25
1878*.....		3,400 07	8,942 66	357 12	622 68	{ ^d 656 18 3,136 50}	^e 3,744 67
1879*.....		2,696 29	7,269 89	127 06	474 32	1,967 92	^e 3,995 20
1880*.....		3,660 62	9,760 05	185 10	632 61	2,746 82	^e 3,987 44
1881*.....		2,553 02	9,876 64	132 26	622 21	^d 2,549 24	^e 3,492 49
1882*.....		4,937 74	7,898 92	60 19	475 42	{ ^f 30 06 999 91}	^e 3,656 25
1883*†.....		4,412 12	{ [†] 1,830 64 179 57}	{ [†] 33 29 5 70}	[†] 285 69	{ [†] 1,322 96 34 37}	[†] 3,417 18
1884†.....		6,372 05	{ [†] 1,177 96 327 39}	{ [†] 275 12 6 00}	{ [†] 198 91 42}	{ [†] 4,026 37 3,214 26}	{ [†] 25 94 297 21 ^k 16 09}
Totals..	\$476 02	\$39,662 92	\$103,389 09	\$7,413 16	\$7,229 14	\$50,887 76	\$29,990 18

* See Auditor General's Report for 1883, p. 296.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law^c Taxes, etc., on Part-paid Lands, collected at Land Office.^d Paid Michigan Asylum for Insane.

Table No. 270.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.
1857 to 74*	\$36 40	\$2,903 17	\$793 75	\$995 74	\$146 00	\$761 35	-----
1875*.....		143 41	48 05	{ ^a 28 26 38 33}	6 50	-----	-----
1876*.....		82 74	23 09	5 80	22 83	-----	^b \$494 00
1877*.....		114 42	495 83	27 51	45 25	184 34	^b 518 00
1878*.....		170 00	731 26	256 68	57 08	167 85	^b 740 50
1879*.....		134 82	338 83	9 11	85 01	71 93	^b 1,817 30
1880*.....		183 03	540 76	83 26	126 10	1,964 91	^b 1,179 80
1881*.....		127 75	143 13	124 94	86 31	716 99	^b 950 90
1882*.....		352 70	186 34	4 83	79 09	274 36	^b 1,372 60
1883*†.....		315 16	{ [†] 303 51 17 22}	{ [†] 5 68 1 73}	[†] 86 42	[†] 1,096 63	[†] 639 40
1884†.....	193 60	455 14	{ [†] 64 18 7 11}	{ [†] 157 30 3 57}	{ [†] 29 96 3 42}	{ [†] 709 68 112 80}	-----
Totals.	\$230 00	\$4,982 34	\$3,692 66	\$1,743 46	\$773 97	\$5,353 74	\$7,702 20

* See Auditor General's Report for 1883, p. 296.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b State bids.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
9 05		\$83,522 55	\$9,315 42		\$180,637 02	\$476 02	\$97,984 95
5 90		b 21 81 c 290 59 12,672 24	1,198 44		24,368 98		11,801 83
1 83		c 142 05 15,587 42	1,450 17		28,981 47		9,338 65
8 65		c 126 01 12,535 00	1,359 63	e \$4,042 46	27,401 75		6,800 35
0 35		c 154 27 13,511 56	1,170 50	e 3,315 25	24,951 09		4,092 11
2 11		c 226 78 13,474 40	1,010 78	e 3,744 67	22,548 72		6,018 04
8 04		c 148 35 14,096 15	1,172 50	e 3,995 20	25,430 33		4,457 69
7 69		c 333 31 12,978 64	1,030 22	e 3,987 44	22,787 30		3,559 44
9 44		c 100 90 12,509 69	800 13	e 3,492 49	20,462 56		2,404 05
4 05	\$3,870 02	† c 399 36 b 541 70 1 307 68	† 360 23	† e 3,656 25	11,629 29		107 77
7 77	{ † 1,200 05 6,249 48 }	† c 223 25 c 210 70 1 3,406 91 h 792 88	† 209 85	† e 3,417 18	15,817 57	120 15	
4 88	\$11,319 55	\$198,403 59	\$19,078 02	\$29,650 94	\$405,016 98	\$596 17	\$146,564 88

e Bids.

1 Institution for the D. and D.

collected Taxes of 1881.

e Tax returned to Auditor General's office.

al Tax, Interest, and Collection fee.

1 Eastern Asylum for Insane.

al Tax, Interest, and Collection fee refunded A. G. O.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
4 84	\$22 14	\$5,338 10	\$461 73		\$9,776 31	\$38 40	\$4,176 30
1 96		378 15	38 00		683 11		418 56
3 56		603 38	53 40		1,075 34		456 71
3 71		945 51	95 35	b \$484 07	1,981 64		596 77
3 77		2,027 22	151 31	b 518 02	3,293 32		1,169 89
9 89		1,283 44	172 56	b 740 56	3,396 45		909 26
9 26		1,021 88	199 35	b 1,817 89	3,947 88		589 21
9 21		966 06	140 44	b 1,179 89	2,855 60		706 28
3 28		1,146 29	134 01	b 850 20	2,936 78		686 91
6 91		d 83 77 e 30 00	† 118 74	† b 1,372 65	2,272 07	193 60	
	{ † 93 79 380 26 }	d 148 71 e 97 03	† 36 87	† c 639 42	1,396 08	333 68	
9 89	\$496 19	\$14,119 54	\$1,596 76	\$7,702 20	\$33,584 58	\$563 68	\$9,669 89

collected Taxes of 1881.

e Tax returned to Auditor General's Office.

al Tax, Interest, and Collection Fee.

Table No. 271.—Amounts Charged and Credited in Account with

YEARS		AMOUNTS CHARGED TO COUNTY.						
CLOSING	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	
JUNE 30,								
1852to1874*	-----	\$55,167 17	\$62,195 77	\$10,067 71	\$4,462 71	\$24,432 97	-----	
1875*	-----	5,721 76	10,430 79	{ 1,358 37 2,900 05 }	473 65	{ b 33 52 c 1,363 30 d 1,906 96 }	-----	
1876*	-----	3,301 14	21,520 86	434 39	1,373 61	{ c 104 40 b 78 85 7,679 42 }	\$10,164	
1877*	-----	4,576 99	22,042 92	2,457 18	2,121 01	{ b 113 11 c 6,245 03 1 325 70 }	27,964	
1878*	-----	6,800 14	19,820 55	{ j 170 58 2,374 65 }	{ k 35 52 2,509 45 }	{ b 80 00 22,589 48 1 80 00 }	22,173	
1879*	-----	5,392 58	24,362 55	425 05	2,407 86	{ b 80 00 13,068 34 }	20,195	
1880*	-----	7,321 25	11,675 76	2,036 67	2,253 56	{ b 26 34 19,506 83 }	{ n 2 o 57 4 117,867 0 }	
1881*	-----	5,110 04	11,830 92	505 35	1,668 01	{ b 39 91 14,433 13 }	12,671	
1882*	-----	7,053 91	5,974 63	157 00	1,526 63	14,145 39	12,564	
1883*†	-----	6,303 03	{ f 2,589 60 170 78 }	{ † 995 15 2 68 }	{ † 1,199 49 15 }	{ † 15,360 87 15 02 }	{ † 12,048 5 }	
1884†	-----	\$1,549 89	† 9,102 92	{ † 8,347 81 † 577 83 }	{ † 324 38 85 }	{ † 730 51 † 06 }	{ † 11,963 06 11,472 78 }	
Totals..		\$1,549 89	\$115,850 93	\$24,260 06	\$20,731 22	\$165,146 30	\$135,741	

* See Auditor General's Report for 1883, p. 298.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1889.

b Paid D., D. and B. Asylum.

c Transportation of troops to quell riot; paid from Military Fund.

d Services of troops to quell riot; paid from Military Fund.

e Error in charge for taxes, etc., received by County Treasurer.

f Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

g Interest on error referred to in note "e."

h Mining Tax collected during fiscal year.

i State Bids.

j Unpaid Sales of 1874, charged under Sec. 1105, O. L. 1871.

k Interest on amount referred to in note "j."

since its Organization.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
27	\$16,003 08	\$119,995 41	\$13,726 53	\$19,205 77	\$278,032 06	-----	\$121,715 73
46	-----	{ " 293 87 " 28 10 " 20,762 19	{ " 50 44 " 2,016 00	h 5,968 65	41,733 71	-----	17,544 41
41	-----	46,813 00	3,357 59	h 4,194 43	71,909 43	-----	27,252 33
33	-----	38,046 44	4,154 56	{ h 3,527 84 " 10,164 43	83,145 60	-----	17,524 51
51	-----	42,072 97	4,529 48	{ h 3,172 50 " 27,964 83	95,264 31	-----	18,405 21
21	3,390 56	{ " 1 00 " 29,858 14	3,934 48	{ h 3,390 56 " 22,173 03	81,152 98	-----	15,220 65
65	-----	23,749 67	3,437 68	{ p 1,476 85 h 5,914 30 " 20,195 85	69,995 10	-----	9,248 12
12	-----	19,959 67	2,699 70	{ h 8,600 72 " 17,867 04 " 6,690 45	56,375 25	-----	10,056 23
33	-----	18,217 14	2,255 57	{ " 12,671 56 " 12,564 17	49,861 06	-----	8,439 22
33	5,573 65	{ " 729 24 " 510 36	† 1,652 06	{ " 7,651 53 " 12,048 53	37,120 35	\$1,549 89	
---	{ 3,731 37 8,019 56	{ " 2,747 46 " 1,482 57 " 48 47	† 739 99	{ h 8,342 06	37,150 00	1,937 02	
61	\$36,708 22	\$365,315 70	\$42,554 10	\$211,755 21	\$901,739 84	\$3,486 91	\$245,406 61

transportation of troops to quell riot.

or in credit of Delinquent Taxes.

ount transferred to Houghton County for $\frac{1}{2}$ Mining Tax collected from Steward Mine.

ount transferred to Menominee County for $\frac{1}{2}$ Mining Tax collected from Menominee Mine.

ount transferred from Houghton County for $\frac{1}{2}$ Mining Tax collected from Michigamme

and Central Mines.

and Institution for the D. and D.

collected Taxes of 1881.

the Tax returned to Auditor General's office.

al Tax, Interest and Collection fee.

ces, etc., on Part-paid Lands, collected at Land Office.

al Tax, Interest, and Collection fee refunded A. G. O.

Table No. 272.—Amounts Charged and Credited in Account

YEAR. CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debit
1857 to 1874*	-----	\$12,977 93	\$21,446 35	\$4,247 73	\$2,267 98	\$33,167 05	-----
1875*-----	-----	1,505 72	23,607 59	{ ^a 29 59 530 20 }	315 89	1,039 90	-----
1876*-----	-----	868 72	4,458 02	720 64	520 10	{ ^c 22 97 5,068 93 }	d \$2,7
1877*-----	-----	2,288 49	3,437 81	479 21	490 45	{ ^c 28 09 4,025 50 }	d 2,78
1878*-----	-----	3,400 07	5,329 08	762 21	433 84	{ ^c 17 69 2,197 24 }	d 2,20
1879*-----	-----	2,696 29	4,201 93	559 79	513 64	{ ^a 24 70 1,510 33 }	d 5,34
1880*-----	-----	3,660 62	4,311 53	416 32	535 84	{ ^c 10 57 3,912 69 }	d 2,54
1881*-----	-----	2,555 02	5,003 82	2,883 33	314 75	{ ^c 30 81 454 47 }	d 1,86
1882*-----	\$166 50	4,232 35	6,358 49	99 09	380 56	-----	d 2,57
1883*†-----	† 3,000 30	3,781 82	{†1,719 02 } { 109 11 }	{† 216 48 } { 4 03 }	† 398 72	† 37 58	† 2,64
1884†-----	3,153 86	5,461 74	{†1,307 28 } { 201 82 }	{† 98 74 } { 1 79 }	{† 298 48 } { 13 }	{†1,056 37 } { 852 68 }	-----
Totals.....	\$6,320 66	\$43,428 77	\$81,541 85	\$11,049 15	\$6,469 88	\$53,457 57	\$22,66

* See Auditor General's Report for 1883, p. 300.

† Under new Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-paid lands, collected at Land Office.

c Paid D., D. and B. Asylum.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
96	-----	\$82,913 92	\$8,114 05	-----	\$159,765 88	-----	\$85,658 79
93	-----	b 11 37	1,921 52	-----	36,994 88	-----	9,965 99
99	-----	b 18,141 06	1,054 50	-----	20,010 20	-----	5,625 20
20	-----	b 163 75	836 16	d \$2,725 62	17,118 60	-----	3,536 01
01	-----	b 8,825 96	922 59	d 2,783 04	21,069 27	-----	6,724 81
81	-----	b 61 88	898 79	d 2,204 83	18,207 28	-----	3,359 83
83	-----	b 7,869 74	773 91	d 5,340 77	16,887 10	-----	1,496 54
54	-----	b 112 71	546 52	d 2,542 99	12,941 39	\$166 50	
	-----	b 13,714 92	335 89	d 1,865 69	10,815 44	3,000 30	
	-----	b 74 71					
	-----	b 8,304 14					
	-----	b 114 65					
	-----	b 7,287 94					
	-----	b 190 75					
	-----	b 8,164 59					
	-----	b 205 81					
	-----	b 8,408 05					
	-----	b 657 19					
	-----	b 27 60					
	-----	b 316 79	† 169 21	† d 2,578 75	8,762 98	3,153 86	
	-----	b 54 73					
	-----	b 6 54					
	-----	b 468 99	† 227 65	† f 2,649 78	11,669 59	763 30	
	-----	b 780 81					
	-----	b 114 95					
17	\$12,349 58	\$167,033 55	\$15,800 79	\$22,691 47	\$334,242 56	\$7,083 96	\$116,867 17

b bids.

ant paid School for the Blind.

llected Taxes of 1881.

ax returned to Auditor General's Office.

1 Tax, Interest, and Collection fee.

Table No. 273.—Amounts Charged and Credited in Account with

YEARS	AMOUNTS CHARGED TO COUNTY.						
	CLOSING JUNE 30,	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.
1859 to 1874*		\$70 37	\$29,108 99	\$73,662 67	\$22,510 05	\$8,553 70	\$121,428 43
1875*-----		-----	3,613 74	16,626 80	{ * 976 76 252 23 }	968 75	14,322 31
1876*-----		-----	2,084 98	12,834 34	{ 14,973 29 823 46 }	2,057 25	18,467 49
1877*-----		-----	2,860 62	7,474 23	366 94	1,358 95	15,967 92
1878*-----		-----	4,250 08	10,358 74	624 71	1,273 34	11,658 88
1879*-----		-----	8,370 36	11,430 32	481 10	1,302 43	13,028 66
1880*-----		-----	4,575 78	11,448 23	938 47	1,467 09	16,182 22
1881*-----		-----	3,193 77	8,375 58	923 11	807 24	6,657 00
1882*-----		-----	4,937 74	8,296 54	301 82	825 69	5,447 68
1883*†-----		-----	4,412 12	{ † 3,093 68 236 08 }	{ † 272 60 58 30 }	† 536 66	† 2,581 68
1884†-----	1,252 03	6,372 05	{ † 3,882 70 284 75 }	{ † 755 14 2 40 }	{ † 466 96 17 }	{ † 7,246 92 1,794 30 }	-----
Totals...		\$1,322 40	\$68,779 48	\$167,004 66	\$34,279 37	\$19,618 23	\$234,808 48

* See Auditor General's Report for 1883, p. 302.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1889.

b Error in charge for Taxes, etc., received by County Treasurer.

c Taxes, etc., on Part-paid Lands, collected at Land Office.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e Interest on error referred to in note "b."

f Amount under J. R. No. 31, 1875.

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit. County Credit.
25		\$258,871 71	\$27,939 82		\$547,877 78	\$70 37 \$293,614 65
		{ b 56 }				
40		{ c 30 89 }	{ * 24 }		77,208 32	40,447 74
		{ d 116 60 }	{ 3,030 27 }			
		{ 40,581 36 }				
74		{ j 10 75 }	3,704 34		67,990 37	17,948 03
		{ 23,737 54 }				
03		{ e 20 50 }	2,808 84	* \$8,802 58	51,615 19	15,701 27
		{ d 8 90 }				
		{ 22,226 34 }				
27		{ e 49 31 }	2,659 63	* 7,865 26	54,491 66	17,958 04
		{ h 1,346 75 }				
		{ 26,869 44 }				
04		{ h 1,346 75 }	{ t 81 18 }	* 8,367 87	55,772 26	17,236 76
		{ c 61 70 }	{ 2,706 34 }			
		{ 25,250 38 }				
76		{ h 1,346 74 }	2,458 37	* 8,922 63	48,238 49	6,399 26
		{ c 48 98 }				
		{ 18,225 01 }				
26		{ h 1,346 75 }	1,592 15	* 7,507 44	33,730 68	9,410 05
		{ c 45 80 }				
		{ 17,149 28 }				
05		{ j 2 00 }	{ k 2 33 }	* 4,363 93	31,452 84	5,773 04
		{ c 29 09 }	{ 1,380 88 }			
		{ 16,264 56 }				
04	\$3,535 97	{ t c 26 29 }	† 712 80	† 5,870 33	16,990 99	1,252 03
		{ c 15 68 }				
		{ i 849 40 }				
		{ m 207 98 }				
	{ † 3,084 18 }	{ c 10 54 }	† 445 27	† n 7,051 90	20,889 96	1,167 46
	{ 5,672 84 }	{ m 3,477 56 }				
		{ l 1,197 67 }				
84	\$12,242 99	\$460,772 81	\$50,301 96	\$58,451 94	\$1,006,258 54	\$2,489 86 \$424,488 84

Bids.

\$5,386.99, under J. R. No. 35, 1875.

rest on amount referred to in note "h."

r in credit of Returns of Taxes.

rest on error referred to in note "j."

Tax returned to Auditor General's Office.

1 Tax, Interest, and Collection Fee.

llected Taxes of 1881.

Table No. 274.—Amounts Charged and Credited in Account with Menominee

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1864 to 1874*	\$1,280 79	\$12,133 71	\$15,304 14	\$4,953 42	\$946 54	\$78 94	-----	\$34,697 54
1875*-----	1,384 57	2,251 41	3,783 33	{ a 39 88 } 159 82	234 83	-----	-----	7,853 64
1876*-----	-----	1,298 94	2,434 64	191 83	111 44	-----	c 3912 25	4,949 20
1877*-----	-----	1,716 37	3,373 43	151 25	193 45	-----	c 1,685 94	7,130 44
1878*-----	-----	2,550 05	2,855 59	{ d 45 59 } 69 45	{ e 22 26 } 281 42	861 78	c 2,014 03	8,700 17
1879*-----	-----	2,022 22	4,736 80	83 49	324 71	-----	c 3,956 75	11,124 06
1880*-----	-----	2,745 47	5,142 12	442 65	416 55	-----	c 3,192 60	11,939 39
1881*-----	-----	1,916 26	3,143 38	3,906 66	260 54	-----	c 2,313 40	11,540 24
1882*-----	200 42	3,526 96	3,505 09	213 96	349 52	{ f 31 95 } 2,641 57	c 1,961 22	12,490 69
1883*†-----	-----	3,151 51	{ † 1,204 09 } 62 29	{ † 316 92 } 9 66	† 285 08	† { 991 66 } 28 02	† 4,713 25	10,762 49
1884†-----	660 24	4,551 46	{ † 1,236 80 } 160 26	{ † 575 74 } 9 50	{ † 275 03 } 67	{ † 4,667 88 } 4,846 14	{ † m 1 15 } 43 23	17,098 10
Totals...	\$2,526 02	\$37,884 36	\$47,072 05	\$11,169 73	\$3,702 04	\$14,147 94	\$20,793 82	\$138,275 96

* See Auditor General's Report for 1883, p. 304.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c State Bids.

d Unpaid Sales of 1870; charged under Sec. 1105, O. L., 1871.

e Interest on amount referred to in note "d."

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credita.	Total Credits.	County Debit.	County Credit.
\$10,955 06	\$1,566 00	\$28,649 76	\$1,816 42	-----	\$42,987 24	\$2,665 36	\$10,955 06
-----	2,523 50	{ 1 43 }	299 04	-----	8,734 97	-----	881 33
881 33	-----	{ 5,911 00 }	268 98	-----	6,514 93	-----	1,565 73
1,565 73	-----	{ 5,364 62 }	394 42	o \$912 25	9,073 70	-----	1,953 26
1,953 26	-----	{ 6,369 56 }	458 77	o 1,685 94	10,467 53	-----	1,767 36
1,767 36	-----	{ 8,075 43 }	540 66	o 2,014 08	12,397 48	-----	1,273 42
1,273 42	846 79	{ 7,071 53 }	616 54	{ f 407 82 }	14,230 32	-----	2,290 93
2,290 93	-----	{ h 7 05 }	539 91	{ g 57 47 }	11,339 82	200 42	-----
-----	-----	{ 3,955 78 }	519 05	{ c 3,956 75 }	14,272 19	-----	1,781 50
† 1,781 50	2,875 60	{ i 276 04 }	† 369 61	{ f 1,353 55 }	10,102 25	660 24	-----
-----	{ 1,391 47 }	{ j 134 71 }	† 281 14	{ c 3,192 60 }	15,810 10	1,288 00	-----
-----	{ 4,121 34 }	{ k 1,073 62 }	-----	{ f 2,688 67 }	-----	-----	-----
-----	-----	{ l 587 65 }	-----	{ c 1,861 22 }	-----	-----	-----
-----	-----	-----	-----	{ f 2,703 57 }	-----	-----	-----
-----	-----	-----	-----	{ j 4,713 25 }	-----	-----	-----
-----	-----	-----	-----	{ f 3,741 63 }	-----	-----	-----
\$22,468 59	\$13,224 70	\$82,430 55	\$6,104 54	\$31,702 15	\$155,930 53	\$4,814 02	\$22,468 59

f ½ Mining Tax collected during fiscal year.
g Amount transferred from Marquette Co., for ½ Mining Tax collected from Menominee Mine.
h Taxes, etc., on Part-paid Lands, collected at Land Office.
i Paid Institution for the D. and D.
j Uncollected Taxes of 1881.
k State Tax returned.
l Local Tax, Interest, and Collection fee.
m Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 274.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						Miscellaneous Debit
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	
1864 to 1874*	\$1,280 79	\$12,133 71	\$15,304 14	\$4,953 42	\$946 54	\$78 94	-----
1875*-----	1,384 57	2,251 41	3,783 33	{ ^a 39 68 } 159 82 }	234 83	-----	-----
1876*-----	-----	1,298 94	2,434 64	191 93	111 44	-----	c \$912
1877*-----	-----	1,716 37	3,373 43	151 25	193 45	-----	c 1,685
1878*-----	-----	2,550 05	2,855 59	{ ^d 45 59 } 69 45 }	{ ^c 22 26 } 281 42 }	861 78	c 2,014
1879*-----	-----	2,022 22	4,736 89	83 49	324 71	-----	c 3,956
1880*-----	-----	2,745 47	5,142 12	442 65	416 55	-----	c 3,192
1881*-----	-----	1,916 26	3,143 38	3,906 66	260 54	-----	c 2,313
1882*-----	200 42	3,526 96	3,565 00	213 96	349 52	{ [†] 31 95 } 2,641 57 }	c 1,961
1883*†-----	-----	3,151 51	{ [†] 1,204 09 } 62 29 }	{ [†] 316 93 } 9 66 }	[†] 285 08	{ [†] 991 66 } 28 02 }	{ [†] 4,713
1884†-----	660 24	4,551 46	{ [†] 1,286 80 } 160 26 }	{ [†] 575 74 } 9 50 }	{ [†] 275 03 } 67 }	{ [†] 4,667 88 } 4,846 14 }	{ ^m 1 } 43
Totals...	\$2,526 02	\$37,864 36	\$47,072 05	\$11,169 73	\$3,702 04	\$14,147 94	\$20,793

* See Auditor General's Report for 1883, p. 304.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 1869, 1869.^b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.^c State Bids.^d Unpaid Sales of 1870; charged under Sec. 1105, C. L., 1871.

• Interest on amount referred to in note "d."

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
06	\$1,566 00	\$28,649 76	\$1,816 42	-----	\$42,987 24	\$2,665 36	\$10,955 06
--	2,523 50	{ ^b 1 43 }	299 04	-----	8,734 97	-----	881 33
33	-----	5,911 00	268 98	-----	6,514 93	-----	1,565 73
73	-----	5,364 62	394 42	c \$912 25	9,073 70	-----	1,953 26
26	-----	6,201 30	458 77	c 1,685 94	10,467 53	-----	1,767 36
36	-----	6,369 56	540 66	c 2,014 03	12,397 48	-----	1,273 42
42	846 79	7,071 53	616 54	{ ^f 407 82 }	14,230 32	-----	2,290 93
93	-----	{ ^h 7 05 }	539 91	{ ^g 57 47 }	11,339 82	200 42	-----
---	-----	3,956 78	519 05	{ ^e 3,956 75 }	14,272 19	-----	1,781 50
50	2,875 60	{ ^k 276 04 }	369 61	{ ^c 1,961 22 }	10,102 25	660 24	-----
--	{ 1,291 47 }	{ ^l 134 71 }	281 14	{ ^f 2,703 57 }	15,810 10	1,288 00	-----
	{ 4,121 34 }	{ ⁱ 1,073 62 }		{ ^j 4,713 25 }			
		{ ^k 587 65 }		{ ^j 3,741 63 }			
50	\$13,224 70	\$82,430 55	\$6,104 54	\$31,702 15	\$155,930 53	\$4,814 02	\$22,468 59

ning Tax collected during fiscal year.

nt transferred from Marquette Co., for $\frac{1}{2}$ Mining Tax collected from Menominee Mine.

s, etc., on Part-paid Lands, collected at Land Office.

Institution for the D. and D.

lected Taxes of 1881.

Tax returned.

Tax, Interest, and Collection fee.

l Tax, Interest, and Collection fee refunded A. G. O.

Table No. 275.—Amounts Charged and Credited in Account

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co by State Treasurer.	Misc- neo- Debit.
1856 to 1874*	-----	\$42,056 95	\$269,444 62	\$66,752 13	\$15,491 31	\$179,814 43	-----
1875*.....	-----	4,517 17	{ b .1 60 } { 30,066 97 }	{ a 2,418 09 } { 640 29 }	{ c 33 } { 2,221 84 }	33,074 25	-----
1876*.....	-----	2,606 16	9,013 63	{ s 5,513 06 } 244 49	2,751 22	{ b 837 01 } { 27,331 80 }	\$17,52
1877*.....	-----	1,716 37	5,681 11	661 04	1,209 69	15,739 23	1 7,60
1878*.....	-----	2,550 05	7,660 69	876 13	1,269 61	{ b 461 57 } { 7,248 19 }	1 16,02
1879*.....	-----	2,022 22	6,864 43	2,586 10	1,319 79	16,616 05	1 13,64
1880*.....	-----	2,745 47	6,805 65	1,317 42	1,360 13	{ 299 42 } { 10,993 65 }	1 15,02
1881*.....	-----	1,916 26	5,776 37	384 77	1,359 37	{ b 1,236 86 } { 1 881 72 }	1 14,32
1882*.....	-----	4,232 35	4,283 46	724 32	1,331 47	{ 11,035 64 } { 416 23 }	1 12,76
1883*†.....	-----	3,781 82	{ † 1,761 40 } { 188 83 }	{ † 253 77 } { 17 01 }	† 897 14	{ † 8,935 59 } { 1 574 06 }	† 10,74
1884†.....	\$339 67	5,461 74	{ † 4,420 66 } { 418 57 }	{ † 350 73 } { 3 67 }	{ † 630 82 } { 28 38 }	{ † 11,504 99 } { 1,831 33 }	{ r 3 } { q 78 }
Totals.....	\$339 67	\$73,606 56	\$352,321 99	\$82,743 02	\$29,871 10	\$341,503 58	\$108,44

* See Auditor General's Report for 1883, p. 306.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Error in charge for Taxes, etc., received by County Treasurer.

c Interest on error referred to in note "b."

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

f Error in Taxes, etc., charged back.

g Amount under J. R. No. 31, 1875.

ty since the organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Bal- rought ward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credita.	County Debit.	County Credit.
728 58	\$1,110 87	\$578,948 16	\$80,230 58	-----	\$1,163,016 19	-----	\$589,454 75
728 17	-----	30 40	-----	-----	-----	-----	-----
-----	-----	354 74	6,831 00	-----	128,568 95	-----	53,646 41
-----	-----	5 29	-----	-----	-----	-----	-----
646 41	-----	52,639 35	-----	-----	-----	-----	-----
-----	-----	47 83	4,348 55	-----	73,063 91	-----	7,241 88
241 88	-----	15,021 13	-----	-----	-----	-----	-----
-----	-----	69 21	2,407 16	\$17,524 06	51,283 31	-----	18,671 31
-----	-----	24,039 40	-----	-----	-----	-----	-----
671 31	-----	10 48	2,618 26	7,603 57	50,543 76	-----	14,433 06
-----	-----	2,046 33	-----	-----	-----	-----	-----
-----	-----	24 29	-----	-----	-----	-----	-----
433 08	-----	19,574 52	-----	-----	-----	-----	-----
-----	-----	2,046 33	123 35	16,024 44	55,744 19	-----	12,690 53
-----	-----	27 99	2,676 83	-----	-----	-----	-----
690 53	= 259 03	20,413 17	-----	-----	-----	-----	-----
-----	-----	2,046 33	2,535 50	13,645 07	51,443 15	-----	12,910 21
-----	-----	144 27	-----	-----	-----	-----	-----
910 21	-----	20,123 42	-----	-----	-----	-----	-----
-----	-----	2,046 33	2,506 79	15,021 20	49,710 79	-----	13,295 44
-----	-----	44 48	-----	-----	-----	-----	-----
295 44	-----	17,161 78	-----	-----	-----	-----	-----
-----	-----	46 96	2,151 63	14,324 36	45,155 38	-----	8,236 22
-----	-----	15,337 00	-----	-----	-----	-----	-----
236 22	2,682 37	170 57	1,246 95	13,769 76	26,311 66	\$839 67	-----
-----	-----	846 96	-----	-----	-----	-----	-----
-----	-----	258 51	-----	-----	-----	-----	-----
-----	{ 1,280 41 }	1,371 64	618 46	10,741 71	19,659 42	6,623 12	-----
-----	{ 3,683 13 }	2,065 07	-----	-----	-----	-----	-----
579 53	\$9,014 81	\$776,930 25	\$88,290 05	\$107,654 77	\$1,712,519 71	\$7,462 79	\$730,579 83

Michigan Asylum for Insane.

to this.
of \$6,185.32 under J. R. No. 35, 1877.
Interest on amount referred to in note "j."
and Eastern Asylum for Insane.
amount paid by Webber & Yawkey, under decree of Midland Circuit Court.
Tax returned to Auditor General's Office.
cal Tax, Interest, and Collection fee.
collected Taxes of 1881.
and Eastern Asylum for Insane.
cal Tax, Interest, and Collection fee refunded A. G. O.

Table No. 276.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc. Charged Back.	Interest Charg'd in Account.	Cash paid Co. by State Treasurer.	Miscellaneous Debits
1871 to 1874*	\$48 14	\$1,835 08	\$4,807 71	\$8,869 51	\$1,158 90	\$21,596 69	.....
1875*.....		645 32	9,592 81	58 77	561 13	11,380 83	.....
1876*.....		372 31	1,539 45	55 13	953 66	13,710 28	b \$6,515
1877*.....		1,172 85	3,273 95	68 23	880 90	12,407 64	b 4,582
1878*.....		1,742 54	2,780 19	169 06	919 61	12,553 63	b 5,828
1879*.....		1,381 85	1,838 91	71 25	789 20	10,833 79	b 5,825
1880*.....		1,876 07	1,614 96	12 77	761 55	9,498 81	b 5,499
1881*.....		1,309 45	1,135 06	2,246 29	742 69	10,013 38	b 4,791
1882*.....		2,539 41	2,966 57	110 26	745 45	5,193 14	b 9,462
1883†.....		2,269 09	{ † 280 20 199 19 }	{ † 59 25 5 27 }	† 791 26	† 12,295 19	† 5,230
1884†.....		3,277 04	{ † 2,969 32 201 96 }	{ † 107 81 14 }	{ † 324 97 01 }	{ † 16,757 68 11,544 89 }	{ † 2 7 }
Totals...	\$48 14	\$18,420 96	\$33,900 21	\$6,833 73	\$8,559 33	\$137,764 95	\$47,795

* See Auditor General's Report for 1883, p. 308.

† Under new Tax Law unless preceded by †.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b State bids.

c Error in taxes, etc., charged back June 30, 1874.

d Interest on error referred to in note "c."

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
	\$44,919 02	\$3,469 20		\$71,314 76	\$48 14	\$38,046 92
	" 231 25					
	25,142 73	2,097 99		42,592 35		20,373 49
	" 145 13					
	13,344 69	1,977 53		35,840 86		12,694 68
	" 110 81					
	15,239 18	1,851 00	b 26,515 85	36,411 02		14,025 36
	" 91 62					
	14,594 57	1,808 67	b 4,582 09	35,102 31		11,108 52
	" 109 02					
	11,370 79	1,540 12	b 5,828 77	29,967 22		9,217 78
	" 448 85					
	11,815 17	1,419 93	b 5,825 44	28,727 17		9,463 31
	" 108 49					
	1,578 87	956 48	b 5,499 70	30,456 30		10,218 25
	11,436 09	1,411 58				
	" 33 07					
	12,957 59	1,373 34	b 4,791 18	29,378 43		8,356 51
	" 825 69					
\$1,885 17	" 3 57					
	" 1,063 50	† 1,081 72	†b 9,463 09	22,722 93		1,612 72
	" 554 68					
	" 6 46					
† 2,331 61	" 1,025 66					
3,408 60	" 11,558 38	† 363 60	†a 5,290 83	24,720 50	472 90	
	" 127 64					
\$6,125 38	\$178,834 54	\$19,355 94	\$47,785 45	\$367,218 85	\$321 04	\$136,117 54

ected Taxes of 1881.

Tax returned to Auditor General's Office.

Tax, Interest, and Collection fee.

st on State Tax collected in county after Feb. 1, by Town Treasurer.

Tax, Interest, and Collection fee refunded A. G. O.

Table No. 277.—Amounts Charged and Credited in Account

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Misc. nece. Deb.
1842 to '74*	\$92,336 30	\$229,947 84	\$115,767 99	\$24,471 23	\$18,857 40	\$6,235 32	-----
1875*-----	14,439 58	13,551 52	3,498 30	{ 14,912 54 }	2,120 58	b 24 28	-----
1876*-----	30,765 99	7,818 49	2,910 65	65 00	2,552 84	b 39 23	d 92,0
1877*-----	36,348 94	10,870 33	1,932 15	28 88	3,012 72	b 40 00	d 2,3
1878*-----	30,347 93	16,150 32	3,283 03	342 51	3,430 33	b 10 32	d 2,9
1879*-----	43,771 81	12,807 38	2,287 94	300 59	3,595 15	b 24 52	d 2,7
1880*-----	47,730 09	17,387 96	2,805 06	193 26	4,021 80	-----	d 2,5
1881*-----	52,319 48	12,186 24	1,331 14	163 95	4,116 93	-----	d 1,5
1882*-----	51,344 96	22,572 53	2,538 47	371 07	1,024 74	-----	d 1,7
1883†-----	52,066 81	† 20,169 71	{ † 974 81 }	{ † 45 38 }	† 3,756 86	†† 26 03	†† 1,6
			{ 77 11 }	{ 18 92 }			
1884†-----	55,751 34	29,129 32	{ † 567 63 }	{ † 88 80 }	{ † 3,858 71 }	{ † 216 69 }	†
			{ 192 10 }	{ 2 77 }	{ 41 15 }	{ 231 34 }	
Totals..	\$516,105 83	\$392,541 74	\$138,246 35	\$41,086 93	\$50,339 23	\$6,948 03	\$17,0

* See Auditor General's Report for 1883, p. 308.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., O. and B. Asylum.

c Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

d State Bids.

since 1849.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$121,137 40	\$245,110 84	\$14,218 46	\$373 40	\$389,909 59	\$106,775 88	\$9,069 39
12,860 80	4 56	297 17	-----	17,846 91	30,765 69	
5,242 41	4,684 38	228 55	-----	9,827 96	36,348 94	
7,687 66	5,557 00	419 15	d 2,060 82	15,613 76	39,347 93	
13,819 98	5,453 13	553 16	d 2,385 04	21,746 78	43,771 81	
9,490 57	6 57	462 67	d 2,906 10	17,146 13	47,720 69	
15,359 99	4,983 03	597 57	d 2,186 76	22,315 21	52,319 48	
13,969 26	4,203 79	621 13	d 2,535 23	20,589 84	51,244 96	
21,905 31	17 48	598 12	d 1,509 82	27,160 16	52,058 81	
{ † 1,771 37 }	4,153 41	† 171 97	† 1,757 24	23,025 57	55,751 34	
{ 19,000 00 }	3,464 23	† 23,559 80	† 1,649 28	82,469 71	7,628 81	
{ † 440 25 }	11 33	† 3,354 13				
{ 29,802 24 }	3,135 58	13 96				
	313 38					
	11 61					
	† 23,911 40					
	† 16 07					
	4 74					
	279 51					
	438 31					
\$272,477 24	\$304,562 45	\$44,088 85	\$17,453 69	\$647,651 62	\$523,784 64	\$9,069 39

etc., on Part-paid Lands, collected at Land Office.
 institution for the D. and D.
 tax returned to Auditor General's Office.
 Tax, Interest, and Collection Fee.
 ected Taxes for 1881.
 ount heretofore charged as loss on five-year lists.
 t to June 30, 1883, on amount referred to in note "J."

Table No. 278.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Misc. neo. Debt.
1851 to '74*	-----	\$58,582 89	\$108,803 22	\$16,253 72	\$8,654 63	\$96,154 61	-----
1875*.....	-----	7,098 41	17,835 53	{ ^a 315 81 120 00 339 01 }	{ ^c 5 00 785 63 }	{ ^d 208 70 4,068 52 }	-----
1876*.....	-----	4,096 40	8,874 93	411 26	902 31	{ ^e 38 06 126 83 6,103 37 }	1 \$6,10
1877 [†]	-----	5,149 21	8,273 61	122 45	1,043 12	{ ^e 1 96 8,151 49 }	1 7,87
1878*.....	-----	7,650 15	8,983 98	604 75	1,152 48	7,976 77	1 8,53
1879*.....	-----	6,066 65	8,035 75	556 47	900 80	{ ^e 36 46 5,756 51 }	1 6,31
1880*.....	-----	8,236 40	7,139 03	183 84	873 88	{ ^e 65 07 2,610 91 }	1 8,86
1881*.....	-----	5,748 79	10,214 72	779 79	835 75	{ ^e 83 33 4,280 58 }	1 5,67
1882*.....	-----	13,402 45	5,731 32	938 46	763 42	{ ^j 24 65 2,341 06 }	1 4,51
1883* [†]	† \$3,522 86	11,975 76	{ 1,935 23 240 46 }	{ † 285 78 22 22 }	† 594 26	† † 42 27	† { ^m 6,31
1884 [†]	7,599 40	17,295 54	{ † 3,439 49 453 62 }	{ † 193 42 10 }	{ † 619 00 106 08 }	{ † 152 28 689 85 }	{ † 3 4 }
Totals.	\$11,522 26	\$145,371 25	\$130,000 88	\$21,124 58	\$17,236 31	\$138,961 85	\$54,26

* See Auditor General's Report for 1883, p. 310.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Error in credit of Delinquent Taxes.

c Interest on error referred to in note "b."

d Transportation of troops to quell riot,—paid from Military Fund.

e Taxes, etc., on Part-paid Lands, collected at Land Office.

f Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

g Paid D., D. and B. Asylum.

h Services of troops to quell riot,—paid from Military Fund.

ty since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit ance ought ward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
065 58	\$663 45	\$273,387 38	\$29,461 69	-----	\$574,178 10	-----	\$285,669 33
003 75	-----	{ o 114 59 f 219 43 29,296 76 e 108 82 f 7 97 21,419 75 o 17 32 21,442 06 f 33 96 o 318 68 19,326 93 e 189 55 17,998 97 e 73 97 17,583 84 e 335 68 15,933 57 e 64 62 f 7 06 k 26 52 13,890 15 o 932 89 p 124 60 f e 87 49 f e 50 51 o 1,252 94 p 861 38 e 5 28	2,196 66	-----	46,831 19	-----	16,057 08
057 08	-----	-----	1,965 31	-----	39,558 93	-----	12,900 13
900 13	-----	-----	2,052 66	1 \$6,106 62	42,518 82	-----	11,903 07
903 07	-----	-----	1,956 27	1 7,874 02	41,412 93	-----	6,559 76
550 76	-----	-----	1,581 39	1 8,535 04	34,864 71	-----	7,192 99
192 99	-----	-----	1,464 97	1 6,319 08	32,634 85	-----	4,659 01
659 01	-----	-----	1,383 67	1 8,866 75	31,178 68	-----	3,616 77
816 77	-----	-----	884 65	{ 1 46 65 1 5,670 95	24,197 37	\$3,522 86	-----
-----	11,039 76	-----	† 237 21	† 1 4,518 27	16,940 22	7,909 40	-----
-----	{ † 903 01 10,439 12	-----	† 346 45	m 6,314 35	20,172 99	10,824 93	-----
556 14	\$23,045 34	\$435,102 65	\$43,530 98	\$34,251 73	\$904,488 79	\$22,347 19	\$348,558 14

ate Bids.

aid Institution for the D. and D.

error in Taxes, etc., charged back.

interest on error referred to in note "k."

ncollected Taxes of 1881.

afunded Tax collected at Land Office and interest.

ate Tax returned to Auditor General's Office.

ocal Tax, Interest, and Collection fee.

aid School for the Blind.

Table No. 279.—Amounts Charged and Credited in Account with Me

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward,	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Misc- neo Deb
1881*-----	-----	-----	-----	\$270 35	-----	-----	-----
1882*-----	\$253 82	\$1,763 47	\$10,508 13	{ b 796 87 738 49 }	\$246 67	-----	-----
1883*†-----	-----	1,575 75	{ † 686 87 14 48 }	{ † 237 67 37 89 }	† 722 23	† \$10,249 63	† \$10,2
1884†-----	-----	2,275 73	{ † 1,108 96 95 04 }	{ † 199 92 10 57 }	{ † 472 74 74 }	{ † 11,293 42 12,303 96 }	{
Totals..	\$253 82	\$5,614 96	\$12,413 48	\$2,293 26	\$1,442 38	\$33,747 04	\$10,2

* See Auditor General's Report for 1883, p. 310.

† Under New Tax Law unless preceded by †.

a Taxes, etc., on Part-paid Lands, collected at Land Office.

b Transferred to Alpena County for Taxes of 1880 returned from said Co. and reject

AUDITOR GENERAL.

361

since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.					ACCOUNT JUNE 30, BALANCE.	
Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
	\$16 53			\$16 53	\$253 82	
	18 86					
	33,870 21	\$1,111 37		35,000 44		\$20,691 49
	997 04					
\$575 67	1,143 90	† 1,448 40		24,871 53		1,095 82
	15 03					
	8 43					
† 779 74	1,484 97					
869 90	11,808 78	† 558 96	† \$10,251 19	26,871 97	805 37	
	19 18					
\$2,225 31	\$49,377 93	\$3,118 73	\$10,251 19	\$86,760 47	\$1,059 19	\$31,787 31

lected Taxes of 1881.

Tax returned to Auditor General's office.

Tax, Interest, and Collection fee.

Tax, Interest, and Collection fee refunded A. G. O.

Table No. 280.—Amounts Charged and Credited in Account with

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Misc neo Deb
1859 to '74*	\$29,647 27	\$59,977 32	\$68,666 79	\$14,226 74	\$6,203 03	\$10,173 92	-----
1875*.....	21,235 78	7,528 62	9,244 73	{ ^a 797 80 } 288 10 }	2,103 29	{ ^b 88 86 } ^c 1,927 28 }	-----
1876*.....	7,788 95	4,313 60	9,877 67	1,313 93	1,857 42	{ ^b 17 52 } ^c 3,024 77 }	o 38,77
1877*.....	9,306 45	4,576 99	8,021 94	502 20	1,526 32	{ ^b 17 66 } ^c 705 22 }	o 11,72
1878*.....	2,258 74	6,600 14	11,821 67	1,064 73	1,484 43	{ ^b 22 42 } ^c 6,155 16 }	o 13,64
1879*.....	-----	5,392 56	11,027 31	1,279 40	1,312 14	{ ^b 106 59 } ^c 5,630 82 }	o 14,02
1880*.....	-----	7,321 25	9,902 57	{ ^e 5 01 } 766 23 }	1,634 46	{ ^b 80 83 } ^c 15,543 20 }	o 10,14
1881*.....	-----	5,110 04	8,188 53	654 53	1,081 46	{ ^b 24 52 } ^c 9,507 10 }	o 6,59
1882*.....	-----	9,170 10	6,399 49	8,046 12	957 19	{ ^h 37 47 } ^c 4,311 96 }	o 8,42
1883*†.....	† 6,280 83	8,193 95	{ † 3,410 04 } 126 20 }	{ † 779 58 } 15 43 }	† 885 74	{ † ^h 25 07 } ⁱ 19 75 }	† 6,75
1884.....	9,063 32	11,833 79	{ † 3,298 72 } 271 89 }	{ † ^h 6 94 } 612 65 } 2 54 }	{ † 824 02 } 18 }	{ † 3,668 61 } ⁱ 348 80 }	{ ^h 3 } ⁱ 4 }
Totals .	\$35,581 34	\$130,248 38	\$150,257 48	\$30,351 43	\$19,309 68	\$61,437 46	\$80,15

* See Auditor General's Report for 1883, p. 312.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Paid Michigan Asylum for the Insane.

d Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

e State Bids.

f Taxes, etc., on Part-paid Lands, collected at Land Office.

g Taxes, etc., on Part-paid Lands, charged back.

h Paid Institution for the D. and D.

363

[illegible]

error in Taxes, etc., charged back.
 Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.
 interest on error referred to in note "1."
 said School for the Blind.
 Uncollected Taxes of 1881.
 State Tax returned.
 Local Tax, interest, and Collection fee.
 amount under Sec. 10, Act 197, 1883.
 transferred to Ottawa County for Taxes of 1855 and 6, returned from said County and charged

Table No. 281.—Amounts Charged and Credited in Account with Newaygo

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits
1854 to 1874*	\$13 15	\$37,996 69	\$98,699 27	\$18,886 41	\$6,160 32	\$65,493 28	-----	\$225,249 12
1875*	-----	3,011 45	11,726 76	{ 1,774 50 608 31 }	546 72	4,707 91	-----	22,370 65
1876*	-----	1,737 44	13,524 77	268 60	1,235 07	{ 40 00 7,497 56 }	{ \$3,188 88	30,492 33
1877*	-----	2,517 34	5,869 23	268 38	772 81	8,790 06	{ 4,933 57	22,650 39
1878*	-----	3,740 08	8,578 77	567 09	772 73	6,306 32	{ 5,376 66	25,343 65
1879*	-----	2,965 92	5,790 61	560 88	713 28	4,131 83	{ 7,523 94	21,616 46
1880*	-----	4,026 69	5,012 97	304 47	787 29	{ 22 87 5,104 79 }	{ 7,150 05	22,389 13
1881*	-----	2,810 52	7,087 34	864 95	651 29	{ 56 08 4,590 89 }	{ 5,168 69	21,209 76
1882*	-----	5,643 13	7,214 06	352 30	684 84	{ 186 99 2,754 85 }	{ 6,474 63	23,310 80
1883**	-----	5,042 43	{ 2,188 83 236 10 }	{ 235 06 16 20 }	{ 473 18	{ 1,833 58 123 84 }	{ 7,016 69	17,215 91
1884†	1,412 43	7,223 34	{ 3,562 15 741 15 }	{ 160 63 1 20 }	{ 448 65 08 }	{ 7,148 23 1,965 37 }	{ 96 69 19 09 }	22,739 71
Totals...	\$1,426 58	\$76,774 03	\$169,631 01	\$22,913 96	\$13,226 26	\$120,687 15	\$49,245 89	\$454,637 90

* See Auditor General's Report for 1883, p. 314.

† Under New Tax Law unless preceded by †.

* Under Sec. 124, Act 169, 1880.

* Error in Taxes, etc., charged back.

* Taxes, etc., on Part-paid Lands, collected at Land Office.

* Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

* Paid D., D. and B. Asylum.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$221,957 44	\$297 28	\$220,424 18 b 1 20 c 57 84 d 43 71 e 23,642 63 f 103 81 g 13,375 27 h 82 92 i 14,968 14 j 330 29	\$24,209 30	-----	\$466,888 20	\$13 15	\$241,652 23
19,694 79	-----	17,892 83 c 107 67 d 13,257 94 e 53 48 f 11,898 56 g 44 20 h 73 80 i 13,843 70 j 373 54 k 20 17 l 14,089 78 m 768 28 n 70 67 o 30 63 p 114 74 q 1,309 45 r 2,555 52	2,327 20	-----	45,767 37	-----	23,396 72
21,396 72	-----	-----	2,173 36	-----	39,049 16	-----	8,556 84
8,556 84	-----	-----	1,516 15	f \$6,188 88	31,313 93	-----	8,663 54
8,663 54	-----	-----	1,564 25	f 4,933 57	33,388 51	-----	8,044 86
8,044 86	-----	-----	1,360 76	f 5,376 66	28,147 89	-----	6,531 43
6,531 43	-----	-----	1,297 67	f 7,523 94	27,305 38	-----	4,916 25
4,916 25	-----	-----	1,261 21	f 7,150 05	27,289 21	-----	6,079 45
6,079 45	-----	-----	1,109 84	f 5,168 69	26,832 85	-----	3,522 05
† 3,522 05	4,349 76	-----	† 596 46	† 6,474 63	15,802 48	1,413 48	-----
-----	† 2,599 32 6,752 27	-----	† 430 81	† 7,016 69	20,778 80	2,010 91	-----
\$311,363 37	\$13,998 63	\$349,531 66	\$37,837 01	\$49,833 11	\$762,563 78	\$3,437 49	\$311,363 37

f State Bids.

g Paid Institution for the D. and D.

h Uncollected Taxes of 1881.

i State Tax returned to Auditor General's Office.

j Local Tax, Interest, and Collection fee.

k Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 282.—Amounts Charged and Credited in Account with Oakland

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$44,879 70	\$352,684 14	\$30,256 25	\$4,463 07	\$21,653 41	\$5,759 81	-----	\$668,396 38
1875*.....	807 68	37,643 10	2,688 94	218 08	1,235 10	a 38 69	-----	42,631 39
1876*.....	298 21	21,718 02	1,526 49	473 43	718 67	a 39 69	c \$377 83	25,159 34
1877*.....	249 19	30,036 44	2,321 98	159 33	988 82	-----	c 764 15	33,014 91
1878*.....	2,401 54	44,625 89	2,350 00	32 69	1,550 23	-----	c 708 21	51,668 56
1879*.....	431 01	35,398 80	2,000 52	{ e 19 68 520 60	{ 2 26 1,155 58	-----	c 515 96	40,115 41
1880*.....	163 01	48,045 67	1,787 77	182 28	1,484 61	-----	c 362 09	52,025 43
1881*.....	53 91	33,534 63	1,653 12	184 47	1,048 75	-----	c 513 45	36,238 33
1882*.....	129 82	37,033 06	1,349 37	27 56	939 57	202 01	c 391 02	40,072 41
1883*†.....	-----	33,090 92	{ † 601 42 104 55	{ † 3 80 23 79	† 114 24	† 19 75	b 2,204 28	36,162 86
1884†.....	1,950 19	47,790 30	{ † 448 30 244 40	† 2 37	† 158 86	{ † 476 73 1,963 43	s 51 20	53,085 78
Totals...	\$51,064 26	\$921,590 97	\$36,923 11	\$6,254 15	\$31,045 10	\$8,500 11	\$5,886 29	\$1,061,363 29

* See Auditor-General's Report for 1883, p. 316.

† Under New Tax Law unless preceded by †.

a Paid D., D. and B. Asylum.

b Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

c State Bids.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$8,752 49	\$516,968 77	\$87,172 69	\$18,777 03	\$90 61	\$631,781 49	\$45,387 38	\$8,752 49
-----	36,963 77	b 2 51 } 4,377 41 }	1,089 69	-----	42,333 38	298 21	
-----	20,034 31	4,184 33	684 52	-----	24,903 15	249 19	
-----	26,396 41	4,803 89	1,035 24	c 377 83	32,613 37	2,401 54	
-----	44,234 17	d 10 94 } 4,538 69 }	1,689 60	e 764 15	51,237 55	431 01	
-----	35,281 41	2,711 09	1,251 69	e 708 21	39,953 40	163 01	
-----	47,323 77	d 11 52 } 2,549 10 }	1,573 17	e 513 96	54,971 52	53 91	
-----	32,737 82	2,566 95	1,121 65	e 363 09	36,808 51	129 83	
-----	35,558 22	3,037 99	1,041 67	e 513 45	40,141 38	-----	68 92
↑ 68 92	32,843 89 / ↑ 600 81 /	i 250 68 j 9 76 }	↑ 67 34	↑ c 391 02	34,212 66	1,950 19	
-----	↑ 420 66 / 49,687 33 }	j 335 70 }	↑ 126 89	↑ h 2,204 38	52,784 72	301 06	
\$8,821 41	\$879,041 34	\$116,433 14	\$28,448 49	\$5,925 70	\$1,033,720 08	\$51,365 32	\$8,821 41

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Error in credit of Delinquent Tax of 1875.

f Interest on error referred to in note "e."

g Paid School for the Blind.

h Uncollected Taxes of 1881.

i State Tax returned to Auditor General's Office.

j Local Tax, Interest and Collection fee.

Table No. 284.—Amounts Charged and Credited in Account with Ogemaaw

YEARS	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
CLOSING JUNE 30.								
1876*				\$32 16				\$32 16
1877*	\$32 16	\$915 40	\$380 69	370 18	\$36 35			1,634 78
1878*		1,360 03	1,882 31	475 55	420 98	\$2,183 28	a \$6,454 59	12,573 72
1879*		1,078 52	4,580 41	1,970 02	1,088 08	10,597 87	a 12,086 92	31,361 82
1880*		1,464 25	1,541 37	3,108 82	1,196 91	11,739 28	a 14,558 02	32,610 63
1881*		1,022 01	1,437 21	4,381 65	1,043 56	c 19 48 18,189 92	a 4,213 28	30,307 11
1882*		2,116 17	3,382 19	1,014 67	684 49	2,080 88	a 11,160 66	20,418 56
1883†		1,890 91	{ † 252 38 51 87 }	{ † 186 27 11 86 }	† 832 66	† 13,320 52	† † 6,501 38	23,047 85
1884†		2,730 88	{ † 2,925 24 130 80 }	{ † 271 11 1 98 }	{ † 330 80 14 }	{ † 7,048 48 3,465 52 }	{ † 2 59 c 293 73 }	17,201 27
Totals.	\$32 16	\$12,578 17	\$16,544 47	\$11,724 27	\$5,635 97	\$68,623 69	\$35,251 17	\$170,289 90

* See Auditor General's Report for 1883, p. 318.

† Under New Tax Law unless preceded by †.

a State Bids.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Paid Eastern Asylum for Insane.

d Cash of J. F. and D. W. Rust *et al.*, under decree of Circuit Court.

Table No. 285.—Amounts Charged and Credited in Account with Ontonagon

YEARS	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
CLOSING JUNE 30.								
1857 to '74*	\$20 00	\$31,148 51	\$57,203 56	\$24,738 62	\$4,542 13	\$50,073 43		\$167,725 25
1875*		1,878 57	2,162 51	{ \$6,002 61 163 08 }	366 94			11,173 66
1876*		1,083 83	3,626 71	231 92	562 68	d 780 75	e \$10,763 22	17,049 11
1877*		800 97	3,652 89	1,568 76	871 76	8,287 06	e 10,464 86	25,546 30
1878*		1,190 03	5,032 30	69 33	968 02	{ d 733 65 6,807 68 }	e 13,651 07	23,432 08
1879*		943 70	1,540 56	259 26	1,035 24	11,487 57	e 14,390 71	29,657 04
1880*		1,281 22	3,627 50	200 18	1,321 93	14,338 63	e 17,312 69	37,991 15
1881*		894 26	2,096 23	{ † 606 89 265 63 }	1,412 55	{ d 2,412 83 6 75 14,568 19 }	e 14,060 26	36,223 09
1882*		2,821 57	1,861 55	5,120 31	1,446 27	23 15 17,377 44	e 14,757 93	43,418 22
1883†		2,521 22	{ † 1,052 66 96 86 }	{ † 637 29 19 35 }	† 1,156 48	{ † 12,885 70 29 50 }	† 14,636 37	32,975 43
1884†	703 42	3,641 16	{ † 948 74 96 46 }	{ † 13,947 03 85 40 }	{ † 707 73 5 99 }	{ † 15,255 16 2,192 51 }	j 37 28	37,618 36
Totals..	\$723 42	\$48,205 04	\$82,866 53	\$54,534 61	\$14,397 72	\$157,288 50	\$109,974 39	\$467,990 21

* See Auditor General's Report for 1883, p. 318.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 163, 1869.

b Twice charged: under Sec. 124; also under Sec. 108-9, Tax Law.

c $\frac{1}{2}$ Mining Tax collected during fiscal year.

d Paid Michigan Asylum for Insane.

e State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
		\$10,386 20	\$420 48		\$10,786 68	\$32 16	\$8,951 90
\$8,951 90		19,919 96	1,439 63		30,311 49		17,735 77
17,735 77		{ 5 54 }	2,376 94	a 36,454 59	46,013 98		14,652 16
14,652 16		{ 19,441 14 }	2,188 41	a 12,068 93	41,998 50		8,887 96
8,887 96	d \$1,017 62	{ 13,093 10 }	1,943 50	a 14,558 02	40,283 94		9,976 83
9,976 83		{ 14,344 67 }	1,357 90	a 4,213 28	29,329 19		8,910 63
† 8,910 63	1,300 08	{ 2 95 }	† 1,209 67	† a 11,160 66	24,063 13		1,044 28
1,044 28	{ † 1,088 85 }	{ 13,778 23 }	† 368 03	† f 6,501 38	16,468 16	733 11	
	{ 2,157 20 }	{ 51 00 }					
		{ g 626 30 }					
		{ h 833 79 }					
		{ i 967 10 }					
		{ h 4,351 32 }					
\$69,659 53	\$5,563 75	\$97,803 47	\$11,302 56	\$54,954 85	\$239,284 16	\$765 27	\$69,659 53

e Error in Taxes, etc., charged back.

f Uncollected Taxes of 1881.

g State Tax returned to Auditor General's Office.

h Local Tax, Interest, and Collection fee.

i Local Tax, Interest, and Collection fee refunded A. G. O.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$226,415 55	\$1,885 19	\$146,081 60	\$26,455 51	\$1,401 93	\$472,189 78	\$20 00	\$304,484 53
8,068 98		{ b 98 53 }	1,115 34	c 192 92	22,861 12		11,687 46
11,687 46		{ f 13,456 35 }	{ e 5 33 }	c 154 26	25,546 13		8,497 02
8,497 02		{ f 127 85 }	1,331 97	{ c 117 26 }	37,989 27		12,342 97
12,342 97		{ f 19,239 26 }	1,854 24	{ c 10,763 23 }	40,819 15		12,367 07
12,367 07		15,866 33	2,063 90	{ c 81 09 }	47,126 89		17,469 85
17,469 85		18,647 47	2,353 16	{ c 10,464 86 }	52,533 40		14,542 25
14,542 25		17,869 63	2,711 75	{ c 108 12 }	54,657 21		18,374 12
18,374 12		19,836 05	2,753 38	{ c 13,651 07 }	56,292 72		12,874 50
† 12,874 50	1,934 22	20,997 01	2,704 28	{ c 91 46 }	32,272 01	703 42	
	{ † 2,043 91 }	{ i 590 65 }	† 1,688 53	{ c 14,060 26 }	25,618 29	12,000 59	
	{ 3,754 34 }	{ m 187 66 }	+ 820 82	{ † k 14,757 93 }			
		{ i 1,231 70 }		{ † k 14,636 37 }			
		{ m 2,980 50 }		{ c 150 65 }			
\$412,639 77	\$9,567 66	\$286,967 12	\$45,858 21	\$112,873 21	\$867,905 97	\$12,724 01	\$412,639 77

f Error in credit of Delinquent Taxes.

g Interest on error referred to in note "f."

h Paid D. D. and B. Asylum.

i Error in credit of Returns—Taxes of 1879.

j Paid Institution for the D. and D.

k Uncollected Taxes of 1881.

l State Tax returned to Auditor General's Office.

m Local Tax, Interest, and Collection fee.

Table No. 286.—Amounts Charged and Credited in Account

YEARS	AMOUNTS CHARGED TO COUNTY.						
	Debit Balance Brought Forward.	State Tax	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Misc- neo Debit
CLOSING JUNE 30,							
1869 to '74*	\$887 94	\$3,629 41	\$18,655 78	\$6,764 44	\$2,851 09	\$49,984 72	-----
1875*	-----	1,276 27	39,518 88	{ ^a 197 47 200 04}	933 40	13,355 24	-----
1876*	-----	736 34	{ ^c 4 02 8,818 48}	323 41	1,376 95	15,586 57	^d \$4.98
1877*	-----	2,288 49	7,155 25	517 47	909 03	10,051 84	^d 5.08
1878*	-----	3,400 07	9,685 90	378 98	968 63	8,789 82	^d 6.22
1879*	-----	2,696 29	4,956 21	{ ^a 4 05 281 11}	875 67	8,869 87	^d 6.78
1880*	-----	3,660 62	{ ^c 18 11 4,817 93}	191 96	828 93	9,196 51	^d 3.45
1881*	-----	2,555 02	4,285 71	183 44	579 77	5,520 36	^d 3.58
1882*	-----	3,526 96	4,563 99	191 55	676 53	5,208 51	^d 5.46
1883*†	-----	3,151 51	{†2,040 97 114 32}	{† 46 88 13 08}	547 16	† 5,091 79	{† ^b 5.91 †
1884†	398 57	4,551 46	{†3,123 38 256 62}	{† 114 00 17}	{† 372 93 01}	{†6,452 36 3,779 41}	1
Totals.	\$1,286 51	\$31,472 44	\$108,015 64	\$9,408 65	\$10,920 10	\$141,887 00	\$41,53

* See Auditor General's Report for 1883, p. 320.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Taxes, etc., on Part-paid Lands, collected at Land Office.^c Error in charge for Taxes, etc., collected by county treasurer.^d State Bids.^e Error in amount charged county on Tax of 1871.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$62,177 21		\$114,446 33	\$9,107 67	\$45 02	\$185,776 83	\$587 94	\$103,891 39
41,714 18	\$174 19	b 181 30	4,330 27		80,503 82		25,022 52
25,022 52		b 34,103 88					
11,563 77		b 822 85	2,395 55		43,416 70		11,563 77
		b 15,675 78					
11,563 77		b 222 18	1,843 48	d 4,987 16	37,828 29		11,811 90
		b 19,185 70					
11,811 90		b 162 22	1,950 10	d 5,094 31	40,578 12		11,127 59
		b 21,559 59					
11,127 59		b 200 86	1,618 48	d 6,227 04	32,286 02		7,818 72
		b 13,112 05					
7,818 72		b 386 18	1,370 63	d 6,784 10	28,669 46		6,500 80
		b 12,309 83					
6,500 80		f 10 00		d 3,454 60	25,347 85		8,636 79
		b 59 29	e 1,193 91				
8,636 79		b 14,129 07		d 3,586 76	26,205 70		6,538 53
		b 75 03	1,181 78				
		b 19,725 34					
† 6,538 53	2,718 60	j 455 61	† 746 43	† d 5,499 63	16,529 53	398 57	
		k 444 61					
		† b 126 12					
	† 2,437 53	j 672 23	† 366 72	† b 5,918 64	18,614 46	435 67	
	4,137 55	k 5,021 24					
		b 70 55					
\$192,932 01	\$9,457 87	\$265,664 44	\$26,105 20	\$41,597 26	\$335,756 78	\$1,722 18	\$192,932 01

f Error in charge of Redemptions received in March, 1880.

g Interest on error referred to in note "f."

h Uncollected taxes of 1881.

i Interest on State Tax collected in county after February 1st, by township treasurer.

j State Tax returned.

k Local Tax, Interest, and Collection fee.

l Local Tax, Interest, and Collection fee refunded at Auditor General's Office.

Table No. 287.—Amounts Charged and Credited in Account with Osceola

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debita.
1881*.....				\$105 25				\$105 25
1882*.....	\$105 25	\$1,410 79	\$513 10	58 94	\$44 60			2,133 68
1883*†.....		1,260 61	{ † 184 91 63 60 }	{ † 27 05 9 86 }	† 379 30	† \$5,438 51	† \$3,897 49	11,261 43
1884†.....		1,820 59	{ † 1,922 63 107 64 }	{ † 54 35 8 81 }	{ † 190 84 62 }	{ † 4,385 84 6,457 80 }		14,930 22
Totals....	\$105 25	\$4,491 99	\$2,791 98	\$264 86	\$315 86	\$16,262 15	\$3,897 49	\$28,428 56

* See Auditor General's Report for 1883, p. 320.

† Under New Tax law unless preceded by †.

* Uncollected Taxes of 1881.

Table No. 288.—Amounts Charged and Credited in Account with Osage

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debita.	Total Debita.
1875*.....				\$56 71				\$56 71
1876*.....	\$56 71		\$275 28	71 62	\$7 59			411 20
1877*.....		\$743 76	212 78	30 61	227 67	\$3,585 21	* \$534 27	5,334 30
1878*.....		1,105 02	127 90	178 48	334 29	4,598 85	* 1,936 61	8,281 15
1879*.....		876 29	632 20	169 28	378 71	5,900 54	* 1,463 86	9,410 88
1880*.....		1,189 70	580 64	63 14	237 49	{ c 56 04 4,935 46 }	* 1,924 73	9,067 20
1881*.....		830 38	454 67	203 23	319 81	{ b 59 50 4,986 52 }	* 1,833 26	8,667 67
1882*.....		2,116 17	1,201 88	77 77	413 68	{ d 62 17 5,262 55 }	* 1,865 92	11,000 14
1883*†.....		1,890 91	{ † 200 85 164 12 }	{ † 9 19 20 31 }	† 275 27	† 4,469 30	†* 1,977 58	9,007 33
1884†.....		2,730 88	{ † 697 63 456 59 }	{ † 298 43 5 99 }	{ † 113 29 30 84 }	{ † 2,440 10 3,552 67 }	{ b 66 93 d 29 37 }	10,422 72
Totals.....	\$56 71	\$11,483 11	\$4,994 64	\$1,184 76	\$2,438 64	\$39,909 11	\$11,632 53	\$71,089 50

* See Auditor General's report for 1883, p. 322.

† Under New Tax Law unless preceded by †.

* State Bids.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Paid D., D. and B. Asylum.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
		\$11,391 83	\$362 27		\$11,653 59	\$105 25	\$9,520 91
† 30,520 91	\$181 66	{ b 1,069 97 } c 1,945 89	† 666 46		12,784 89		1,523 46
1,523 46	{ † 281 09 } 678 83	{ b 1,377 85 } c 8,695 65 } d 1 76	† 228 24	† 3,897 49	16,584 37		1,655 15
\$11,044 37	\$1,141 58	\$23,682 44	\$1,256 97	\$3,897 49	\$41,022 85	\$105 25	\$12,699 52

b State Tax returned to Auditor General's Office.

c Local Tax, Interest, and Collection fee.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
		\$4,381 82	\$182 58		\$4,564 40	\$56 71	\$4,153 20
\$4,153 20		b 14 15	563 87		11,509 67		6,175 37
6,175 37		b 6,778 45	688 53	a 5534 27	13,909 09		5,627 94
5,627 94		b 702 51	752 26	a 1,936 61	14,992 96		5,582 08
5,582 08		b 5,806 41	709 86	a 1,463 86	14,103 20		5,016 00
5,016 00		b 254 14	717 91	a 1,924 73	14,396 37		5,706 70
5,706 70		b 6,423 01	718 86	a 1,833 26	15,680 37		4,089
		b 176 39					
† 4,689 23	\$400 00	b 6,171 01	† 426 21	† 1,865 92	9,543 98		536 45
536 45	{ † 268 95 } 1,118 23	b 110 80	† 129 33	† 1,977 58	7,806 77	2,615 95	
		b 6,626 93					
		b 103 52					
		b 7,325 03					
		† b 189 54					
		† 606 75					
		† 1,354 33					
		† b 23 83					
		† 1,080 23					
		† 2,582 28					
		b 89 89					
\$37,488 97	\$1,787 18	\$50,814 02	\$4,890 41	\$11,536 23	\$106,515 81	\$2,672 66	\$37,488 97

a Paid Institution for the D. and D.

b Uncollected Taxes of 1881.

c State Tax returned to Auditor General's Office.

d Local Tax, Interest, and Collection fee.

e Local Tax, Interest and Collection fee refunded A. G. O.

Table No. 289.—Amounts Charged and Credited in Account with Ottawa

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842 to 1874*	\$78,633 02	\$119,170 29	\$165,788 53	\$11,332 08	\$15,406 10	\$23,690 04	-----	\$413,922 06
1875*-----	20,739 07	12,045 79	8,426 13	{ ^a 970 80 428 59 }	2,101 48	-----	-----	44,711 86
1876*-----	21,994 39	6,949 76	7,663 70	6,028 67	2,399 99	† 31 29	\$10,038 14	55,095 94
1877*-----	36,445 94	8,581 84	6,942 44	519 32	3,425 68	† 13 36	\$ 10,070 73	65,999 32
1878*-----	29,749 48	12,750 25	9,787 82	{ ^j 32 95 1,119 16 }	{ ^k 16 08 3,265 62 }	-----	\$ 12,013 88	68,735 24
1879*-----	39,322 93	10,111 09	6,371 75	877 61	3,906 21	† 15 22	\$ 8,351 16	68,658 07
1880*-----	37,470 12	13,727 34	5,501 38	228 78	3,524 53	† 13 62	\$ 7,399 53	67,865 30
1881*-----	41,319 06	9,581 32	4,925 67	{ ^l 123 00 773 19 }	3,551 06	† 37 22	\$ 4,734 17	65,044 79
1882*-----	42,724 80	11,991 66	4,486 04	6,666 18	3,627 21	{ ^m 59 30 181 83 }	\$ 4,976 91	74,663 23
1883*†-----	†49,896 77	10,715 15	{†1,471 02 74 14 }	{† 203 78 16 96 }	† 2,768 80	† ⁿ 54 34	†5,102 10	71,203 07
1884†-----	50,772 97	15,474 96	{†1,520 86 187 60 }	{† 832 34 1 55 }	{†3,640 95 11 }	{ 1,466 07 576 74 }	ⁿ 53 18	74,522 33
Totals....	\$449,068 55	\$231,099 45	\$223,147 09	\$80,054 97	\$48,337 82	\$23,079 23	\$92,739 80	\$1,070,526 91

* See Auditor General's Report for 1883, p. 324.

† Under new Tax Law unless preceded by †.

^a Under Sec. 124, Act 189, 1869.^b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.^c Taxes, etc., on Part-paid Lands, collected at Land Office.^d Error in charge for Taxes, etc., collected by County Treasurer.^e Interest on error referred to in note "b."^f Paid D., D. and B. Asylum.^g State blds.^h Error in credit of Delinquent Taxes.ⁱ Interest on error referred to in note "b."^j Unpaid sales of 1870; charged under Sec. 1105, C. L. 1871.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNTS JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$98,966 10	\$18,268 61	\$276,859 53	\$19,035 11	\$386 72	\$413,516 07	\$90,372 09	\$98,966 10
-----	4,492 57	b 14 49 c 273 37 d 62 72 e 17,171 40 h 485 79	{ e 2 92 770 00 }	-----	22,717 47	21,994 39	
-----	1,981 66	c 17 44 e 15,519 99 f 19 44	{ i 20 24 674 88 }	-----	18,650 00	36,445 94	
-----	6,519 70	c 19 44 e 18,276 53	1,396 04	\$ 10,088 14	36,249 84	29,749 48	
-----	2,070 51	c 253 45 e 15,916 66	1,100 96	\$ 10,070 73	29,412 31	39,322 93	
-----	3,479 46	c 15 44 e 14,402 81	1,276 86	\$ 12,013 83	31,187 95	37,470 12	
-----	6,010 35	c 880 80 e 10,436 01	867 92	\$ 8,351 16	28,546 24	41,319 06	
-----	5,034 46	c 182 88 e 8,863 31	839 91	\$ 7,399 53	22,319 99	42,724 80	
-----	8,947 04	c 94 80 e 3,204 03 o 7,153 00	634 62	\$ 4,734 17	24,767 16	49,896 77	
	{ † 3,647 92 10,291 81 }	d 445 06 e 561 81 f 121 96 g 55 50 h 14,423 53 i 6 94 j 98 38 k 685 66 l 149 82 m 7 58	† 429 13	† \$ 4,976 91	20,530 10	50,772 97	
-----	{ 2,360 46 15,098 99 }		† 317 96	† \$ 5,102 10	38,200 40	36,326 93	
\$98,966 10	\$98,063 54	\$406,608 00	\$27,366 55	\$63,073 34	\$684,097 53	\$485,395 48	\$98,966 10

- * Interest on amount referred to in note "1."
- † Error in credit of Returns—Taxes of 1879.
- ‡ Paid Institution for the D. and D.
- § Paid under Act 23, 1875, for services of troops to quell riot.
- || Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.
- ¶ Uncollected Taxes of 1881.
- ‡ State Tax returned to Auditor General's Office.
- Local Tax, Interest, and Collection fee.
- * Transferred from Muskegon County for Taxes of 1855-6, returned from Ottawa county and charged back.
- † Amount under Sec. 10, Act 197, 1883.

Table No. 290.—Amounts Charged and Credited in Account with Presque Isle

AMOUNTS CHARGED TO COUNTY.									
YEARS	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debit.	Total Debit.	
1871 to '74*	\$99 35	\$1,835 03	\$3,254 03	\$2,160 41	\$802 87	\$12,483 08	-----	\$20,444 76	
1875*	-----	645 32	5,500 18	1,157 25	464 13	3,694 25	-----	11,461 13	
1876*	-----	372 31	2,836 31	79 83	99 99	4,400 00	-----	7,788 44	
1877*	-----	858 18	13,877 89	199 06	834 03	6,781 49	= \$3,951 64	26,452 29	
1878*	-----	1,275 03	15,053 94	{ 603 54 563 35 }	{ 125 68 968 01 }	{ 116 71 4,966 11 }	= 7,602 74	31,263 11	
1879*	-----	1,011 11	5,212 09	694 00	863 31	8,567 15	= 7,961 53	24,329 19	
1880*	-----	1,372 73	15,098 51	237 69	1,550 40	{ 53 36 18,070 50 }	= 11,004 31	47,367 50	
1881*	-----	958 13	9,780 30	646 51	1,011 48	{ 183 62 10,240 96 }	= 8,863 63	31,703 63	
1882*	-----	1,763 47	8,769 46	301 72	1,501 44	{ 128 83 15,635 50 }	= 12,911 12	41,009 54	
1883*†	-----	1,575 75	{ 1,493 90 211 62 }	{ † 107 56 20 93 }	† 1,307 84	† 21,903 81	† 8,877 01	35,498 42	
1884†	-----	2,275 73	{ 1,783 29 212 51 }	{ 229 93 5 36 }	{ † 441 85 38 }	{ † 10,092 52 12,367 00 }	-----	27,406 57	
Totals..	\$99 35	\$13,942 79	\$83,084 02	\$7,007 14	\$9,769 41	\$129,631 89	\$61,211 96	\$304,746 58	

* See Auditor General's Report for 1883, p. 326.

† Under New Tax Law unless preceded by †.

a State Bids.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c Unpaid Sales of 1874, charged under Sec. 1106, C. L. 1871.

d Interest on amount referred to in note "c."

Table No. 291.—Amounts Charged and Credited in Account with Mescomen

AMOUNTS CHARGED TO COUNTY.									
YEARS	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debita.	Total Debita.	
1875*				\$663 23				\$663 23	
1876*	\$663 23		\$1,048 51	7,736 15	\$58 86			9,506 75	
1877*	3,489 43	\$858 18	378 84	16,540 63	372 40		a \$2,378 62	24,018 10	
1878*	16,539 54	1,275 03	1,168 68	b 5 90 291 95	355 75		a 3,432 60	23,069 45	
1879*	10,348 82	1,011 11	985 73	b 6 31 79 60	c 1,000 00 1,043 86		a 5,004 51	12,479 94	
1880*	4,066 41	1,372 73	1,134 33	97 41	667 90		a 7,474 78	14,813 56	
1881*		958 13	2,179 40	1,098 48	373 49	\$749 76	a 6,781 41	12,133 67	
1882*		2,116 17	619 25	278 30	838 09	7,353 22	a 10,187 14	21,392 17	
1883*†		1,890 91	† 59 44 44 30	† 229 60 12 80	† 866 14	† 12,383 54	† 8,633 60 17 99	24,138 22	
1884†		2,730 88	† 2,882 18 80 22	† 239 74 3 67	† 438 92 26	† 19,290 59 7,290 13	† 129 28	22,995 52	
Totals...	\$35,107 43	\$12,213 14	\$10,580 88	\$27,283 77	\$6,015 67	\$36,970 24	\$44,039 83	\$172,210 88	

* See Auditor General's Report for 1883, p. 326.

† Under New Tax Law unless preceded by †.

a State Bids.

b Taxes, etc., on Part-paid Lands, charged back.

c Error in computation of interest in Account Current for 1878.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

County since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
\$14,447 50	-----	\$23,943 83	\$9,204 36	-----	\$45,595 69	\$99 35	\$25,250 28
10,802 78	-----	5,308 99	939 15	-----	17,075 92	-----	5,614 79
5,614 79	-----	14,086 62	975 45	-----	20,679 86	-----	12,591 42
12,801 42	-----	b 23,914 57	1,888 11	-----	38,702 73	-----	12,250 43
12,250 43	-----	b 49 61	1,983 39	a \$3,951 64	40,909 45	-----	9,646 34
9,646 34	-----	b 22,684 18	2,170 11	a 7,802 74	46,083 61	-----	21,754 42
21,754 42	-----	b 63 50	2,906 71	a 7,981 33	56,268 71	-----	8,881 21
8,881 21	-----	b 23,568 37	2,439 53	a 11,004 31	52,425 31	-----	20,721 68
20,721 68	-----	b 49 99	2,806 09	a 8,983 63	59,629 31	-----	18,819 77
† 18,819 77	\$339 89	b 30,050 27	† 1,995 21	† 12,911 12	36,050 60	-----	552 18
552 18	{ † 1,786 80 1,334 56 }	b 151 45	† 504 12	† 8,877 01	35,504 00	-----	5,095 43
		b 37,264 46					
		b 159 39					
		b 1,036 40					
		b 52 84					
		b 1,348 90					
		b 18,017 78					
		b 63 31					
\$136,322 52	\$3,632 75	\$224,043 90	\$20,854 23	\$61,311 78	\$446,125 18	\$99 35	\$141,477 95

* Paid Michigan Asylum for Insane.

† Paid Eastern Asylum for Insane.

‡ Uncollected Taxes of 1881.

§ State Tax returned to Auditor General's Office.

|| Local Tax, Interest, and Collection fee.

County since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscellaneous Credits.	Total Credits.	County Debit.	County Credit.
-----	-----	-----	-----	-----	-----	\$663 23	-----
-----	-----	\$5,778 63	\$240 69	-----	\$6,017 22	3,489 43	-----
-----	-----	7,189 73	288 84	-----	7,478 56	16,539 54	-----
-----	-----	9,823 74	518 27	a \$2,378 62	12,720 63	10,348 82	-----
-----	-----	a 6 32	639 85	a 3,432 60	15,413 53	4,086 41	-----
-----	-----	b 11,534 76	656 67	a 5,004 51	15,927 27	-----	\$713 71
-----	-----	b 9,895 09	1,012 71	a 7,474 78	23,176 16	-----	11,042 49
\$713 71	-----	b 13,974 86	1,538 33	a 6,781 41	32,277 07	-----	10,884 90
11,042 49	-----	b 12,914 54	† 1,296 76	† 10,187 14	24,926 68	-----	788 46
† 10,884 90	\$1,049 90	b 840 70	† 481 12	† 8,633 60	21,277 79	1,718 08	-----
788 46	{ † 1,244 84 1,985 95 }	b 667 22					
		b 644 26					
		b 7,299 56					
\$23,429 56	\$4,180 69	\$60,638 86	\$6,673 24	\$43,893 66	\$158,815 01	\$36,825 51	\$23,429 56

* Uncollected Taxes of 1881.

† Local Tax, Interest, and Collection fee refunded at A. G. O.

‡ State Tax returned.

§ Local Tax, Interest, and Collection fee.

|| Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 292.—Amounts Charged and Credited in Account with Saginaw

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc.. Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer	Miscella- neous Debits.	Total Debit.
1842 to '74*	\$2,547 23	\$212,139 15	\$509,317 63	\$58,316 57	\$29,186 90	\$99,421 30	-----	\$970,223 77
1875*-----	-----	24,191 96	43,354 60	{ \$9,093 37 1,270 18 }	2,320 21	b 122 80	-----	80,353 12
1876*-----	-----	12,957 45	{ \$ 100 00 38,220 81 }	{ h 5 00 1,281 68 }	{ i 2 92 3,030 53 }	b 201 06	k \$32,955 45	89,735 12
1877*-----	17,993 70	18,307 93	41,688 51	1,576 51	4,309 12	b 129 42	k 25,529 45	109,534 64
1878*-----	19,177 40	27,300 54	30,913 06	6,729 41	4,199 95	b 107 02	k 24,956 07	113,283 45
1879*-----	37,733 24	21,570 32	24,762 92	2,406 30	5,094 95	b 157 46	k 25,940 40	117,665 39
1880*-----	42,570 58	29,284 98	23,966 02	2,691 14	5,671 94	b 178 07	k 26,786 16	121,127 39
1881*-----	70,940 27	20,440 16	18,709 65	3,731 12	6,768 38	b 127 39	k 14,296 96	124,963 25
1882*-----	61,473 44	35,269 59	19,064 07	1,800 78	{ n 1,345 64 7,029 77 }	o 129 42	k 32,223 51	158,335 22
1883*†-----	†116,061 83	31,515 16	{ †3,260 73 641 46 }	{ † 632 05 139 36 }	{ †2,134 69 8 37 }	†o 88 83	{ †14,814 73 40 20 }	181,436 41
1884†-----	124,229 29	45,514 58	{ †7,439 96 1,484 58 }	{ † 529 34 15 42 }	{ †6,763 21 968 11 }	1,216 49	{ o 125 56 w 33 88 }	188,313 44
Totals..	\$492,726 98	\$479,391 82	\$923,024 01	\$90,218 22	\$65,830 89	\$101,879 28	\$197,650 27	\$2,275,731 48

* See Auditor General's Report for 1883, p. 328.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1869.

b Paid D., D. and B. Asylum.

c Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Error in Taxes, etc., charged back.

f Interest on error referred to in note "e."

g Error in charge for Taxes, etc., collected by County Treasurer.

h Error in amount charged county, June 30, 1875, under Sec. 124, Act 169, 1869.

i Interest on error referred to in note "g."

j Interest on error referred to in note "h."

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$681,910 30	\$5,921 32	\$997,461 38	\$35,793 09	\$431 25	\$1,671,517 34	\$2,547 23	\$708,135 80
21,225 50	-----	{ c 508 42 d 66 91 e 170 60 66,784 43	{ f 73 11 4,002 30	-----	92,831 27	-----	12,478 15
12,478 15	-----	{ d 88 36 56,156 07	3,038 84	-----	71,761 42	17,993 70	
-----	-----	{ l 1 00 c 124 59 d 79 04 53,467 91	{ m 04 3,729 21	k 33,955 45	90,357 24	19,777 40	
-----	-----	{ c 133 38 d 131 94 46,804 94	2,950 50	k 25,529 45	75,550 21	37,733 24	
-----	-----	{ c 59 40 d 187 48 46,897 43	2,994 63	k 24,956 07	75,095 01	42,570 58	
-----	-----	{ c 47 66 d 106 30 31,773 56	2,319 70	k 25,940 40	60,187 62	70,940 27	
-----	15,000 00	{ d 98 73 27,483 15	4,168 36	k 26,765 16	73,510 39	61,473 44	
-----	-----	{ c 433 26 d 33 87 e 11 09	{ f 78 1,359 84	k 14,266 86	42,273 39	116,061 83	
-----	-----	{ p 46 89 26,121 30					
-----	↑ 15,000 00	{ t 2,363 32 u 150 56 ↑d 165 34	{ f 2,327 45 5 98	{ b 32,222 51 v 4,779 45 e 172 42	57,206 12	124,229 29	
-----	26,216 49	{ c 30 11 ↑c 68 52 ↑d 46 64 ↑e 19 39 u 1,843 29 t 3,109 08	↑ 933 30	{ ↑a 14,814 73 v 4,380 44	51,481 88	136,886 56	
\$715,613 95	\$62,137 81	\$1,263,059 33	\$113,696 61	\$207,214 19	\$2,361,721 89	\$629,613 54	\$715,613 95

k State bids.

l Error in credit of Delinquent Taxes.

m Interest on error referred to in note "l."

n Error in credits of interest in Account Current for year ending June 30, 1881.

o Paid Institution for the D. and D.

p Taxes collected under Act. 275, 1881, on lands rejected or charged back, and interest.

q Uncollected Taxes of 1881.

r Error in return of sales in Oct., 1880.

s Interest on amount referred to in note "r."

t State Tax returned to Auditor General's office.

u Local Tax, Interest, and Collection fee.

v Local Taxes in city of East Saginaw collected at A. G. O., and Interest thereon.

w Local Tax, Interest, and Collection fee refunded A. G. O.

Table No. 293.—Amounts Charged and Credited in Account with Sanilac

YEARS	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co by State Treasurer.	Miscella- neous Debits.	Total Debit.
CLOSING JUNE 30.								
1851 to '74*	-----	\$69,800 43	\$189,554 92	\$31,439 45	\$10,919 83	\$74,808 97	-----	\$376,523 19
1875*	-----	5,047 76	10,561 79	{ ^a 3,685 31 290 66 }	551 73	b 813 52	-----	20,950 77
1876*	-----	2,912 28	10,111 55	291 25	989 88	{ b 749 50 5,023 48 }	• \$10,039 30	30,116 74
1877*	-----	3,489 95	5,904 87	176 86	949 60	{ b 20 44 8,113 82 }	• 8,327 45	26,922 99
1878*	-----	5,185 10	9,054 75	1,301 73	952 12	{ f 26 87 5,426 41 }	• 9,340 23	31,267 21
1879*	-----	4,111 84	7,053 12	403 65	892 72	{ f 57 21 5,029 66 }	• 9,139 52	26,677 72
1880*	-----	5,582 45	5,330 06	491 53	959 63	{ f 93 44 6,177 44 }	• 9,410 35	22,045 50
1881*	-----	3,896 41	7,281 15	485 05	896 65	{ f 99 37 5,707 64 }	• 9,671 51	23,009 73
1882*	-----	7,053 91	7,018 89	367 82	929 40	{ e 27 10 7,489 46 }	• 7,104 86	29,991 44
1883*†	-----	6,303 03	{ †1,520 94 187 02 }	{ † 540 21 6 00 }	† 381 08	{ † 1,154 54 82 47 }	† ^b 6,570 83	16,746 12
1884†	\$868 36	9,102 92	{ †3,211 10 335 98 }	† 210 00	† 393 25	{ † 6,772 80 1,764 37 }	{ s 72 57 k 19 37 }	22,730 67
Totals..	\$868 36	\$122,486 08	\$257,126 09	\$39,689 52	\$12,806 89	\$129,438 51	\$69,695 90	\$638,113 04

* See Auditor General's Report for 1883, p. 330.

† Under New Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Paid Michigan Asylum for Insane.^c Taxes, etc., on Part-paid Lands, collected at Land Office.^d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

County since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debits.	County Credits.
\$375,323 54	-----	\$351,501 22	\$39,239 19	-----	\$766,153 95	-----	\$389,630 85
14,307 31	-----	{ e 352 05 d 688 40 21,219 01	1,999 97	-----	38,436 75	-----	17,465 98
17,485 96	-----	{ d 10 65 e 237 63 18,208 88	1,946 29	-----	37,868 92	-----	7,772 18
7,772 18	-----	{ d 8 29 e 307 86 14,994 87	1,649 36	e \$10,039 30	34,696 85	-----	7,713 86
7,713 86	-----	{ e 418 95 d 10 16 19,607 50	1,729 82	e 8,327 45	37,807 24	-----	6,520 03
6,520 03	-----	{ d 527 21 e 11 29 16,823 35	1,596 34	e 9,340 23	34,818 45	-----	8,140 73
8,140 73	-----	{ c 120 86 e 16,764 09	1,678 04	e 9,189 52	35,833 24	-----	7,787 74
7,787 74	-----	{ e 197 65 15,414 64	1,632 76	e 9,410 35	34,443 14	-----	6,403 36
6,403 36	-----	{ e 464 67 d 15 07 13,345 73	1,330 31	e 9,671 51	31,230 64	-----	1,239 20
† 1,239 20	\$3,765 34	{ f 537 19 j 389 47 to 401 95	† 459 75	† 7,104 86	15,877 76	\$868 36	
-----	{ 1,900 80 8,665 78	{ f 886 12 j 1,808 92 e 70 90	† 400 43	† 6,570 83	20,205 39	2,545 23	
\$452,693 93	\$16,331 92	\$495,230 67	\$53,531 76	\$69,604 05	\$1,067,392 38	\$3,413 64	\$452,693 93

e State Bids.

f Paid D., D. and B. Asylum.

g Paid Institution for the D. and D.

h Uncollected Taxes of 1881.

i State Tax returned to Auditor General's Office.

j Local Tax, Interest, and Collection fee.

k Paid School for the Blind.

Table No. 294.—Amounts Charged and Credited in Account with Schoolcraft

YEARS	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscellaneous Debits.	Total Debita.
CLOSING JUNE 30,								
1871 to '74*	\$1,046 72	\$2,190 64	\$528 73	\$599 77	\$143 13			\$4,436 99
1875*		745 69	1,423 56	{ ^a 174 89 44 87}	634 92	\$11,311 89		14,334 32
1876*		430 22	1,334 18	18 96	532 57	3,912 11	c 57,731 29	13,999 33
1877*		915 40	711 40	68 18	813 35	10,631 07	c 7,820 57	20,999 77
1878*		1,360 08	4,025 18	230 15	941 58	9,561 39	c 6,736 59	23,574 92
1879*		1,078 52	313 70	210 29	617 47	10,607 98	c 2,079 77	14,307 73
1880*		1,464 25	769 81	56 86	375 32	5,038 02	c 2,370 67	10,076 93
1881*		1,023 01	896 00	118 16	311 76	5,249 57	c 960 67	8,478 17
1882*		3,528 96	1,124 81	64 48	368 35	4,873 35	c 1,121 77	11,078 73
1883*†		3,151 51	{† 187 40 183 70}	{† 145 63 16 45}	† 335 49	† 4,891 69	† c 3,132 25	12,044 63
1884†		4,551 46	{† 659 55 263 27}	{† 101 33 † 10 00 3 31}	{† 151 14 28}	{† 3,374 73 14,706 54}		23,231 55
Totals.	\$1,046 72	\$20,396 70	\$12,350 29	\$1,964 82	\$5,225 31	\$84,177 24	\$31,943 38	\$156,974 46

* See Auditor General's Report for 1883, p. 330.

† Under New Tax Law unless preceded by †.

^a Under Sec. 134, Act 169, 1869.^b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.^c State bids.

Table No. 295.—Amounts Charged and Credited in Account with Shawansee

YEARS	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debita.
CLOSING JUNE 30.								
1842 to 1874*	\$74,879 53	\$188,852 51	\$184,366 89	\$16,066 83	\$18,478 40	\$36,904 17		\$469,543 23
1875*	26,013 83	13,250 37	6,077 84	{ ^a 3,773 38 139 16}	2,527 06			51,781 63
1876*	31,218 93	7,644 74	7,348 11	{ ^d 20 519 17}	{ ^e 01 2,671 83}		† \$1,705 85	51,106 83
1877*	26,837 86	10,584 37	5,894 73	159 87	3,399 56		† 1,864 87	47,731 15
1878*	27,798 77	15,795 31	5,461 82	3,177 87	3,634 52		† 1,980 38	56,668 67
1879*	23,118 00	12,470 34	3,574 71	{ ^e 2 46 298 75}	2,123 29		† 1,089 87	43,627 43
1880*	21,551 66	16,930 38	4,306 53	2,370 00	2,206 67		† 1,866 58	49,233 33
1881*	25,287 74	11,816 97	3,904 68	323 61	2,243 68		† 917 40	43,694 66
1882*	27,974 96	19,045 57	3,394 43	391 81	2,537 27	^b 7 31	† 875 60	54,136 34
1883*†	† 33,707 37	17,018 18	{† 855 08 121 52}	{† 1,737 02 3 34}	† 2,439 27	† 16 85	† 2,379 90	83,328 46
1884†	37,639 64	24,577 87	{† 1,130 54 199 28}	{† 216 92 68}	{† 2,693 88 05}	{† 1,336 67 275 26}	† 25 50	69,699 29
Totals.	\$356,028 27	\$287,016 51	\$225,528 09	\$29,181 06	\$42,995 48	\$38,540 26	\$12,535 95	\$693,716 63

* See Auditor General's Report for 1883, p. 330.

† Under New Tax Law unless preceded by †.

^a Under Sec. 134, Act 169, 1869.^b Taxes, etc., on Part-paid Lands, collected at Land Office.^c Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.^d Error in credit of Delinquent Taxes.^e Interest on error referred to in note "d."^f State bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$3,088 74	-----	\$16,401 29	\$895 48	-----	\$20,385 51	\$1,046 72	\$16,993 24
13,904 50	-----	{ ^b 2 69 } 10,689 53	1,409 40	-----	26,006 11	-----	11,671 79
11,671 79	-----	11,869 70	1,805 83	-----	24,837 81	-----	10,877 98
10,877 98	-----	12,905 27	1,693 63	o \$7,731 79	33,208 17	-----	12,248 40
12,248 40	-----	7,403 37	1,559 44	o 7,820 37	29,081 58	-----	6,156 66
6,156 66	-----	6,416 43	1,038 51	o 6,736 59	20,348 18	-----	5,440 45
5,440 45	-----	{ ^d 4 33 } 5,719 28	710 82	o 2,079 77	13,954 14	-----	3,877 21
3,877 21	-----	6,655 14	660 88	o 2,370 67	13,563 40	-----	5,085 23
5,085 23	-----	11,374 37	749 76	o 960 67	18,160 08	-----	7,081 31
† 7,081 31	-----	{ ^f 1,353 06 } s 3,483 74	† 554 58	† o 1,121 77	13,594 46	-----	1,550 43
1,550 43	{ [†] \$501 13 } s 1,06 75	{ ^f 1,568 93 } s 14,849 43	† 170 02	† o 3,182 25	26,468 94	-----	2,647 39
\$30,982 70	\$5,697 88	\$110,136 53	\$10,747 34	\$31,943 38	\$239,557 83	\$1,046 72	\$53,630 09

^d Error in Taxes, etc., charged back.

^e Uncollected Taxes of 1881.

^f State Tax returned to Auditor General's Office.

^g Local Tax, Interest, and Collection Fee.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$114,503 02	\$13,779 65	\$324,870 73	\$24,427 09	\$577 50	\$463,157 99	\$100,993 35	\$114,503 02
-----	10,286 36	{ ^b 11 12 } o 79 15 } 2,760 91	425 17	-----	20,562 71	31,218 92	-----
-----	13,830 40	10,833 81	597 75	-----	24,370 96	26,837 86	-----
-----	6,737 38	{ ^b 6 64 } 10,875 63	586 88	† 1,705 23	19,932 38	27,793 77	-----
-----	23,167 53	7,407 29	1,100 98	† 1,854 87	33,530 67	23,118 00	-----
-----	11,717 21	{ ^b 8 55 } s 27 42 } 6,868 17	594 08	† 1,860 38	21,075 76	21,551 66	-----
-----	17,565 40	{ ^b 5 80 } 4,747 21	587 80	† 1,039 87	23,946 08	25,287 74	-----
-----	8,793 48	4,337 31	471 75	† 1,806 58	15,519 12	27,974 96	-----
-----	14,133 94	{ ^b 152 04 } 4,635 59	530 60	† 917 40	20,419 57	33,707 37	-----
-----	{ [†] 2,000 00 } 16,630 55	{ ^l 337 63 } m 6 52	† 186 54	†† 875 60	20,688 84	37,639 64	-----
-----	{ [†] 3,583 63 } 24,417 75	{ ^l 465 18 } m 430 32	† 285 39	†† 2,379 90	31,567 17	36,520 12	-----
\$114,503 02	\$171,297 28	\$385,907 02	\$29,795 98	\$13,077 95	\$714,671 25	\$392,548 39	\$114,503 02

^g Error in charge of Nov. 30, 1870, under Sec. 124, Act 169, 1869.

^b Paid Institution for the D. and D.

^l Taxes collected under Act 275, 1881, on lands rejected or charged back, and interest.

^k Paid School for the Blind.

^m Uncollected Taxes of 1881.

[†] State Tax returned to Auditor General's office.

^{††} Local Tax, Interest, and Collection fee.

Table No. 296.—Amounts Charged and Credited in Account with St. Clair

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1842to1874*	\$48,028 08	\$200,058 05	\$135,519 72	\$17,900 28 * 736 86 * 12,237 38 { 113 92 }	\$16,651 09	\$25,641 80	-----	\$443,739 02
1875*.....	12,155 13	10,540 07	4,328 24	616 94	1,914 53	c 159 42	-----	42,185 55
1876*.....	19,015 03	6,061 05	2,712 28	616 94	1,686 80	c 150 18	f 22,431 14	22,693 43
1877*.....	11,983 20	9,440 03	2,670 77	114 30	1,356 35	{ e 112 17 e 133 04 e 157 24 h 1,867 78 }	f 3,648 78	29,456 64
1878*.....	10,075 48	14,025 28	4,647 03	346 92	1,518 51	c 141 63	f 3,379 15	36,017 39
1879*.....	4,668 26	11,122 20	7,802 27	{ d 52 18 1,809 28 }	1,268 56	c 141 63	f 9,513 32	26,357 70
1880*.....	7,028 85	15,100 07	8,225 57	792 30	1,469 21	c 161 17	f 7,559 60	40,336 77
1881*.....	8,716 42	10,539 46	8,483 82	391 51	1,412 62	c 178 91	f 4,861 02	34,563 76
1882*.....	6,424 77	21,161 76	5,376 89	660 59	1,329 35	f 164 38	f 4,499 88	39,617 62
1883*†.....	† 11,856 49	18,909 10	{ †1,900 60 142 12 }	{ 737 28 21 09 }	† 1,166 44	{ † 117 96 17 25 }	†* 6,033 57	40,901 92
1884†.....	13,265 48	27,308 75	{ †1,918 01 267 52 }	70 91	{ † 979 80 131 23 }	{ 354 72 459 25 }	{ † 147 05 41 65 }	44,944 42
Totals...	\$153,217 19	\$344,285 82	\$183,994 84	\$36,561 72	\$30,884 56	29,616 92	\$42,115 16	\$690,826 21

* See Auditor General's Report for 1883, p. 332.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 109, 1869.

b Amount of judgment in Johr case.

c Paid D., D. and B. Asylum.

d Taxes, etc., on Part-paid Lands, collected at Land Office.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$50,483 48	\$75,095 73	\$289,794 92	\$17,991 87	\$733 79	\$434,099 29	\$60,183 21	\$50,483 48
-----	12,046 56	d 1,598 95 e 22 39 8,838 46	664 16	-----	23,170 52	19,015 03	
-----	10,920 43	d 616 63 8,614 71	558 45	-----	30,710 23	11,983 20	
-----	8,100 00	d 229 77 7,806 69	815 58	f 2,431 14	19,383 16	10,075 48	
-----	6,079 11	d 489 16 20,061 99	1,070 09	f 3,648 78	31,349 13	4,668 28	
-----	7,492 61	d 762 63 16,658 50	1,035 96	f 3,379 15	39,328 85	7,028 85	
-----	3,800 00	d 729 13 16,530 70	1,047 20	f 9,513 82	31,620 35	8,716 42	
-----	6,765 51	d 713 27 12,308 29	812 32	f 7,559 60	24,158 99	6,424 77	
-----	12,822 82	d 189 43 e 22 28 9,125 58	680 00	f 4,861 02	27,761 13	11,856 49	
-----	{ † 3,332 47 }	i 719 55 m 91 82	† 367 66	† f 4,499 88	27,636 44	13,265 48	
-----	{ 18,189 56 }	d 1 58 † d 433 92					
-----	{ † 1,313 71 }	d 138 53 i 621 80	† 373 65	† k 6,033 57	28,567 46	16,376 96	
-----	{ 19,579 45 }	m 501 64 d 6 11					
\$50,483 48	\$185,597 96	\$397,628 43	\$25,415 42	\$42,660 25	\$701,795 54	\$169,594 15	\$50,483 48

f State Bids.

g Services of troops to quell riot.

h Paid Michigan Asylum for insane.

i Paid Institution for the D. and D.

j Paid School for the Blind.

k Uncollected Taxes of 1881.

l State Tax returned.

m Local Tax, Interest and Collection fee.

Table [No. 297.—Amounts Charged and Credited in Account with St. Joseph

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to '74*	\$15,784 97	\$333,592 83	\$35,414 70	\$4,174 50	\$12,677 38	\$1,856 32	-----	\$403,500 70
1875*-----	1,932 26	34,846 76	959 49	{ ^a 80 } ^b 08	{ 1,185 08 }	c 131 41	-----	39,092 95
1876*-----	2,079 41	20,104 68	1,078 95	37 07	35 89	c 98 43	c \$249 22	24,441 02
1877*-----	908 18	20,625 05	1,676 92	418 10	725 48	-----	c 215 68	24,569 39
1878*-----	836 46	30,643 11	1,221 80	48 62	997 10	c 58 78	c 131 46	33,937 33
1879*-----	3,506 33	24,300 31	1,265 57	169 21	1,006 97	c 23 79	c 121 67	30,296 85
1880*-----	293 79	32,991 36	1,205 56	94 25	1,054 79	c 26 60	c 473 67	36,139 02
1881*-----	3,572 63	23,027 12	1,059 81	104 49	968 98	c 31 23	c 41 33	28,905 57
1882*-----	-----	25,394 10	490 19	5 36	611 86	f 36 93	c 42 37	26,510 80
1883*†-----	-----	22,690 92	{ † 261 39 } 16 43	3 62	† 87 58	+ { 1,578 56 } 50 91	† 129 80	24,829 21
1884†-----	2,668 89	32,770 49	{ † 28 80 } 40 97	-----	{ † 8 50 } 277 69	{ † 186 84 } 6 89	f 36 56	36,027 63
Totals..	\$31,585 91	\$600,986 71	\$41,650 58	\$5,091 41	\$20,396 42	\$4,088 68	\$1,440 76	\$708,240 47

* See Auditor General's Report for 1883, p. 334.

† Under New Tax Law unless preceded by †.

a Error in credit of Delinquent Taxes.

b Interest on error referred to in note "a."

c Paid D., D. and B. Asylum.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$4,980 84	\$319,667 40	\$54,519 63	\$11,152 84	\$443 61	\$390,764 31	\$17,717 23	\$4,980 84
-----	34,189 59	{ d 6 29 1,818 56 }	1,019 08	-----	37,018 54	2,079 41	
-----	21,500 00	1,839 48	700 36	-----	23,532 84	908 18	
-----	21,100 00	1,731 71	652 00	• 249 32	23,732 93	836 46	
-----	27,639 51	1,755 03	817 78	• 215 68	30,428 00	3,509 38	
-----	27,000 00	{ d 180 49 2,005 88 }	785 23	• 131 46	30,103 06	293 79	
-----	30,000 00	{ d 10 96 1,542 39 }	891 38	• 121 67	33,566 40	3,572 62	
-----	29,000 00	698 64	883 43	• 473 67	31,064 74	-----	2,249 17
2,249 17	24,763 73	360 52	1,001 00	• 41 33	28,415 74	-----	1,904 94
↑ 1,904 94	20,000 00	{ d 5 62 57 99 3 83 }	↑ 135 57	↑• 42 37	22,150 32	2,668 89	
-----	{ ↑ 80 63 20,732 04 }	{ f 6 75 h 69 25 }	↑ 9 41	↑• 129 80	21,027 88	14,999 75	

\$0,134 95	\$375,652 89	\$66,106 03	\$18,048 08	\$1,847 81	\$670,789 76	\$46,585 66	\$0,134 95

- d Taxes, etc., on Part-paid Lands, collected at Land Office.
 • State Bids.
 f Paid Institution for the D. and D.
 g Uncollected Taxes of 1881.
 h State Tax returned to Auditor General's Office.
 i Local Tax, Interest, and Collection fee.

Table No. 298.—Amounts Charged and Credited in Account with Tuscola

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1852 to 1874*	\$10 00	\$58,406 97	\$172,510 75	\$33,584 70	\$10,694 18	\$69,950 43	-----	\$365,157 08
1875*-----	-----	5,793 45	6,514 07	{ * 4,193 92 2,248 00 }	503 07	b 11 64	-----	19,384 15
1876*-----	-----	3,342 51	6,405 81	496 74	706 61	{ b 21 96 2,151 27 }	d 98,298 26	21,423 15
1877*-----	-----	4,576 99	4,914 10	552 93	844 90	4,611 42	d 8,828 50	24,328 84
1878*-----	-----	6,800 14	6,179 15	2,548 01	910 67	{ b 51 91 2,966 15 }	d 9,893 43	29,349 46
1879*-----	-----	5,392 58	5,862 99	1,584 60	786 61	b 68 58	d 10,051 30	23,696 66
1880*-----	-----	7,321 25	6,259 25	1,709 18	907 63	{ b 65 50 2,188 88 }	d 10,417 95	28,864 64
1881*-----	-----	5,110 04	4,792 30	1,576 81	{ b 194 83 1,075 23 }	{ b 81 69 174 07 }	{ z 6,000 00 d 8,478 29 }	27,483 26
1882*-----	-----	12,697 05	4,680 84	1,674 38	771 44	{ k 78 67 1,107 72 }	d 7,355 60	28,360 70
1883*†-----	† 3,536 82	11,845 46	{ 11,596 34 183 64 }	{ † 1,298 49 11 24 }	† 541 79	{ † 513 38 k 70 85 }	† 4,941 38	24,087 29
1884†-----	1,824 16	16,385 25	{ † 2,783 15 338 79 }	{ † o 4 37 † 574 89 33 }	{ † * 1 59 † 390 49 02 }	{ † 4,645 29 640 49 }	{ k 33 14 r 15 49 }	27,632 45
Totals...	\$5,570 98	\$137,171 69	\$223,015 18	\$53,058 59	\$18,279 06	\$109,388 90	\$74,313 24	\$612,597 64

* See Auditor General's Report for 1883, p. 336.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1869.

b Paid D., D. and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d State Bids.

e Taxes, etc., on Part-paid Lands, collected at Land Office.

f Amount received from Treasurer of Van Buren County on account of State Tax, erroneously credited to this County.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$458,211 53	\$102 75	\$335,005 59	\$45,304 93	-----	\$838,624 80	\$10 00	\$473,477 77
15,266 24	-----	487 62	1,627 04	-----	32,064 23	-----	12,820 08
12,820 08	-----	14,703 33	-----	-----	-----	-----	-----
-----	-----	21 90	1,419 80	-----	27,955 30	-----	6,532 14
6,532 14	-----	153 51	-----	-----	-----	-----	-----
-----	-----	13,540 01	-----	-----	-----	-----	-----
-----	-----	17 56	1,429 56	d \$3,298 26	30,532 48	-----	6,208 64
6,208 64	-----	2 40	-----	-----	-----	-----	-----
-----	-----	14,252 56	1,428 00	d 8,828 50	31,424 28	-----	2,074 82
2,074 82	-----	21 67	-----	-----	-----	-----	-----
-----	-----	176 80	1,232 94	d 8,893 43	28,565 92	-----	4,869 26
4,869 26	-----	14,765 67	-----	-----	-----	-----	-----
-----	-----	107 98	1,500 30	f 6,000 00	35,123 76	-----	6,258 12
6,258 12	-----	15,266 75	-----	d 10,061 80	29,061 22	-----	1,567 96
1,567 96	-----	19 37	1,378 77	d 10,417 95	24,823 88	3,536 82	-----
-----	-----	12,682 53	-----	-----	-----	-----	-----
-----	-----	10,848 38	-----	-----	-----	-----	-----
-----	-----	42 07	845 70	d 8,478 29	22,213 13	1,824 16	-----
-----	-----	8,688 86	-----	-----	-----	-----	-----
-----	-----	604 73	↑ 554 05	d 7,355 60	25,323 31	2,310 14	-----
-----	-----	280 97	-----	c 91 75	-----	-----	-----
-----	-----	13 96	-----	-----	-----	-----	-----
-----	-----	31 80	↑ 348 05	↑ 4,341 28	-----	-----	-----
-----	-----	841 54	-----	-----	-----	-----	-----
-----	-----	383 15	-----	-----	-----	-----	-----
\$513,803 79	\$37,539 51	\$442,951 51	\$57,069 14	\$74,366 36	\$1,125,720 51	\$7,681 12	\$513,803 79

g Amount transferred to Van Buren County to correct error referred to in note "f."

h Interest on error referred to in note "g."

i Amount paid by Jos. O. Adams, under decree of Circuit Court.

j Amount paid by Henry A. Dodge, under decree of Circuit Court.

k Paid Institution for the D. and D.

l Uncollected Taxes of 1881.

m State Tax returned to Auditor General's Office.

n Local Tax, Interest, and Collection fee.

o Error in Taxes, etc., charged back.

p Unpaid Sales of 1878; charged under Sec. 1105, C. L., 1871.

q Interest on amount referred to in note "p."

r Paid School for the Blind.

Table No. 299.—Amounts Charged and Credited in Account with Van Buren

YEARS	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
CLOSING JUNE 30,								
1842to1874*	\$20,803 00	\$161,259 42	\$126,187 62	\$6,495 18	\$12,759 25	\$34,443 07	-----	\$361,947 54
1875*-----	7,525 91	16,562 96	3,678 38	{ ^a 474 68 170 82 }	1,156 50	b 70 74	-----	22,639 99
1876*-----	4,138 81	9,555 93	3,442 95	207 74	769 53	b 171 47	* \$1,990 08	20,276 51
1877*-----	1,423 52	12,586 70	2,803 38	163 78	707 04	b 134 23	* 3,578 90	21,397 35
1878*-----	4,815 61	18,700 37	3,576 30	147 72	1,164 38	b 170 44	* 3,194 64	31,759 46
1879*-----	8,220 88	14,829 59	3,786 90	888 23	1,221 10	b 141 05	* 2,450 80	31,538 35
1880*-----	4,388 50	20,133 43	2,888 19	45 88	1,074 06	b 206 62	* 1,906 37	30,643 05
1881*-----	5,891 77	14,052 61	2,144 78	589 14	969 09	b 216 84	c 1,474 14	25,338 37
1882*-----	1,814 82	19,750 97	1,696 06	71 42	672 70	j 49 39	c 889 63	24,944 99
1883*†-----	-----	17,648 49	{ † 848 57 89 15 }	{ † 635 07 10 75 }	† 122 78	{ ^j 33 38 ⁱ 36 10 417 47 }	† ^m 1,546 24	21,390 69
1884†-----	351 76	25,488 17	{ † 611 43 208 69 }	† 131 39	† 90 37	{ † 1,870 01 172 44 }	j 70 10	28,294 36
Totals..	\$59,374 58	\$330,568 64	\$151,962 40	\$10,031 80	\$20,706 80	\$38,133 25	\$17,082 90	\$627,570 37

* See Auditor General's Report for 1883, p. 338.

† Under New Tax Law unless preceded by f.

^a Under Sec. 124, Act 169, 1869.^b Paid D., D. and B. Asylum.^c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.^d Taxes, etc., on Part-paid Lands, collected at Land Office.^e State Bids.^f Returns of Taxes of 1874 from township of Pine Grove.^g Interest on amount referred to in note "f."^h Amount received during year 1880, on account of State Tax, but erroneously credited to Tuscola county. Corrected by cross entry this year.

County since 1843.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credita.	Total Credita.	County Debit.	County Credit.
\$83,352 15	\$78,535 95	\$235,763 47	\$18,703 10	\$616 11	\$415,970 78	\$28,328 91	\$82,352 15
-----	18,000 00	{ c 83 90 d 815 57 e 6,304 39	398 32	-----	25,501 18	4,138 81	
-----	10,000 00	{ c 62 97 d 732 26 f 1,130 13 g 6,516 23	{ e 32 97 f 378 43	-----	18,852 99	1,423 52	
-----	7,000 00	{ c 15 47 d 94 53 e 7,075 34	406 52	• 1,990 08	16,581 94	4,815 61	
-----	13,000 00	{ d 818 25 e 5,802 69	538 74	• 3,578 90	23,538 58	8,220 88	
-----	17,000 00	{ d 241 74 e 6,018 10	706 57	• 3,184 64	27,150 05	4,388 50	
-----	17,175 00	{ c 15 18 d 292 85 e 4,191 28	626 69	• 2,450 80	24,751 28	5,891 77	
-----	{ h 6,000 00 i 11,939 48 }	{ d 287 57 e 5 55 f 2,590 28	{ i 194 83 j 619 49	• 1,906 37	23,523 55	1,814 82	
-----	20,462 20	{ d 142 76 e 2,774 19	{ k 192 65 l 573 06	• 1,474 14	25,619 02	-----	674 08
↑ 674 08	{ ↑ 1,102 92 j 16,716 42 }	{ ↑ d 983 62 d 19 07 n 290 14 o 78 11	{ ↑ q 160 30 r 92 65 }	{ ↑ c 889 63 p 81 30 }	21,083 24	351 76	
-----	{ ↑ 206 63 k 25,983 17 }	{ ↑ d 617 97 n 429 45 o 197 41 d 180 62 }	↑ 104 10	↑ m 1,548 24	29,357 59	-----	363 23
\$83,026 18	\$243,171 75	\$284,289 62	\$23,737 44	\$17,670 21	\$651,985 20	\$59,374 58	\$83,389 41

i Interest on error referred to in note "h."

j Paid Institution for the D. and D.

k Error in credit of Interest in Account Current.

l Paid School for the Blind.

m Uncollected Taxes of 1881.

n State Tax returned to Auditor General's Office.

o Local Tax, Interest, and Collection Fee.

p Error in charge for Taxes, etc., received by County Treasurer in February, 1882.

q Interest on amount referred to in note "p."

Table No. 300.—Amounts Charged and Credited in Account with Waukegan

YEAR— CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$192,810 49	\$585,055 00	\$23,023 97	\$6,871 46	\$32,695 05	\$1,472 26	-----	\$841,928 23
1875*-----	4,502 76	45,171 72	2,262 00	{ ^a 2 00 863 70 }	1,697 01	b 31 73	-----	54,329 91
1876*-----	811 70	26,061 63	1,984 45	121 39	891 87	-----	c 9212 45	30,063 49
1877*-----	-----	34,327 37	2,425 78	90 73	1,117 23	-----	c 1,067 13	39,048 23
1878*-----	1,683 59	51,001 01	1,427 32	304 63	1,663 75	-----	c 419 30	56,498 60
1879*-----	31 81	40,444 35	2,062 87	121 33	1,284 88	b 18 96	c 1,169 89	45,134 01
1880*-----	3,428 43	54,909 34	1,766 46	602 94	1,913 42	{ ^d 44 53 b 11 16 }	c ^e 512 77	63,159 05
1881*-----	-----	38,325 30	1,500 86	81 16	1,188 79	b 45 05	c 522 24	41,663 40
1882*-----	72 37	42,323 50	1,079 01	812 35	1,033 42	f 17 65	c 127 05	44,965 35
1883*†-----	-----	37,818 20	{ [†] 548 24 36 08 }	{ [†] 41 09 6 46 }	† 53 66	†† 21 84	†‡ 705 90	39,231 47
1884†-----	455 35	54,617 50	{ [†] 384 56 108 27 }	† 2 07	† 59 38	{ [†] 764 96 48 09 }	f 67 89	56,508 11
Totals.....	\$203,796 50	\$1,010,054 92	\$38,609 89	\$9,220 20	\$43,597 45	\$2,476 26	\$4,834 62	\$1,312,579 64

* See Auditor General's Report for 1883, p. 340.

† Under new Tax Law unless preceded by †.

^a Under Sec. 124, Act 169, 1869.^b Paid D., D. and B. Asylum.^c State bids.^d Paid for services of troops to quell riot.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$236 04	\$564,424 17	\$54,535 83	\$18,920 61	\$6,984 37	\$644,851 09	\$197,313 25	\$236 04
-----	48,823 73	3,272 12	1,422 37	-----	53,518 21	811 70	
-----	26,500 00	3,934 49	750 01	-----	30,184 50	-----	101 01
101 01	33,789 31	3,296 41	965 45	o 212 45	37,864 63	1,683 59	
-----	50,400 00	3,467 88	1,511 78	o 1,067 13	56,468 79	81 81	
-----	37,853 77	2,336 11	1,096 40	o 419 30	41,705 58	3,428 43	
-----	58,630 00	o 2 30	1,856 66	o 1,169 89	63,964 11	-----	775 06
775 06	37,000 00	2,004 10	1,299 10	o 512 77	41,591 03	73 37	
-----	41,800 00	1,388 65	1,422 46	o 522 24	45,113 35	-----	148 00
† 148 00	{ † 808 83 }	{ a 123 70 }	† 43 73	{ † 127 05 }	38,776 12	456 35	
-----	{ 37,510 96 }	{ i 7 31 }	-----	{ j 6 54 }	-----	-----	
-----	{ † 539 84 }	{ a 130 11 }	† 55 52	† 705 90	56,411 34	98 77	
-----	{ 54,871 84 }	{ i 40 78 }	-----	-----	-----	-----	
-----	-----	{ o 67 35 }	-----	-----	-----	-----	
\$1,260 11	\$990,972 44	\$76,672 40	\$22,344 09	\$11,697 64	\$1,109,946 68	\$203,893 27	\$1,260 11

o Taxes, etc., on Part-paid lands, collected at Land Office.
† Paid Institution for the D. and D.
a Uncollected Taxes of 1881.
h State Tax returned to Auditor General's Office.
i Local Tax, Interest, and Collection fee.
j Error in Taxes, etc., charged back.

Table No. 301.—Amounts Charged and Credited in Account with Wayne

YEARS CLOSING JUNE 30,	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Brought Forward.	State Tax.	Collected by County Treasurer.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid County by State Treasurer.	Miscella- neous Debits.	Total Debits.
1841 to 1874*	\$208,424 14	\$1,351,254 54	\$232,845 44	\$34,150 89	\$84,448 14	\$1,604 44	-----	\$1,902,835 39
1875*	9,236 82	129,062 07	10,565 68	{ a 1,689 20 b 54 28 1,490 24	{ c 1 59 4,807 70	d 55 16	-----	156,926 74
1876*	9,309 99	74,461 79	12,244 85	1,095 89	2,478 58	d 99 51	\$35,496 64	106,187 25
1877*	10,489 32	111,277 90	12,923 60	504 85	4,630 51	d 107 87	f 7,212 28	146,496 21
1878*	9,476 51	165,328 27	14,707 68	2,398 74	6,330 27	d 70 81	f 9,567 82	207,880 08
1879*	11,638 29	131,107 08	21,667 64	384 90	5,835 09	d 60 93	f 14,883 17	185,576 00
1880*	7,410 17	177,997 79	22,580 17	2,692 17	6,865 39	d 63 91	f 11,168 99	229,778 39
1881*	-----	124,287 83	24,866 99	2,683 84	4,954 94	{ d 128 24 7,200 92	f 8,291 71	173,564 47
1882*	5,356 38	182,401 84	21,326 15	{ i 4 11 2,575 70	5,561 55	j 256 08	f 7,201 32	225,685 08
1883*†	-----	163,878 84	{ † 7,616 62 2,856 83	{ † 2,457 06 75 77	† 959 35	† { 6,203 07 j 218 38	†=8,796 96	191,082 85
1884†	5,125 55	226,675 80	{ † 5,367 51 6,835 90	{ † 781 04 46 38	{ † 593 11 8 25	{ † 6,034 25 5,185 23	{ j 216 59 o 7 63	208,852 24
Totals...	\$276,411 17	\$2,858,783 75	\$306,814 94	\$54,244 03	\$108,469 47	\$27,290 75	\$72,842 09	\$3,794,856 20

* See Auditor General's Report for 1882, p. 340.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 169, 1880.

b Error in credit of Delinquent Taxes.

c Interest on error referred to in note "b."

d Paid D., D. and B. Asylum.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

f State Bids.

g Amount erroneously charged County June 30, 1875, for 1873 tax, interest, and expense.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$2,461 26	\$1,294,186 09	\$352,874 95	\$37,998 10	\$219 89	\$1,687,642 89	\$217,654 96	\$2,461 26
-----	128,477 74	{ a 2 46 o 341 23 15,129 61	3,685 71	-----	147,616 75	9,809 99	
-----	77,082 81	{ o 337 49 15,827 24	2,559 89	-----	95,747 93	10,439 82	
-----	106,841 92	{ o 17 77 21,282 86	3,380 59	† 5,496 64	137,019 80	9,476 51	
-----	154,097 81	{ o 29,550 30	5,381 42	† 7,212 26	196,241 79	11,638 29	
-----	136,863 63	{ o 25 78 26,719 18	4,990 42	† 9,567 82	178,165 83	7,410 17	
-----	180,635 95	{ o 7 44 29,694 84	7,074 52	† 14,682 17	232,294 92	-----	2,516 33
2,516 33	122,956 30	{ g 7 73 25,349 01	h 3 11 5,206 62	† 11,168 99	168,208 09	5,356 38	
-----	192,611 42	{ k 17 01 1 1,299 21 o 22,044 95	6,622 37	† 8,291 71	230,886 67	-----	5,191 59
† 5,191 59	{ † 9,845 80 157,029 50	{ n 7,617 84	† 1,210 17	† { † 7,201 32 o 41 08 }	187,937 30	5,125 55	
-----	{ † 3,245 82 236,960 72	{ †e 30 61 k 308 50 n 11,121 90 p 35 70	† 530 24	† 8,796 96	261,030 45	5,821 79	
\$10,169 18	\$2,801,687 11	\$359,643 63	\$78,512 66	\$72,878 84	\$3,522,792 42	\$232,232 96	\$10,169 18

h Interest on error referred to in note "g."

i Credited as gain under Sec. 124, Tax Law, now charged, because the sale was made void, and money refunded.

j Paid Institution for the D. and D.

k Taxes, etc., on Part-paid Lands, collected at Land Office.

l Drain Taxes that have been paid.

m Uncollected taxes of 1881.

n State Tax returned to Auditor General's office.

o Paid School for the Blind.

p Local Tax, Interest, and Collection Fee.

Table No. 302.—Amounts Charged and Credited in Account with Wexford

YEARS	AMOUNTS CHARGED TO COUNTY.							
	CLOSING JUNE 30.	Debit Balance Brought Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charg'd in Account.	Cash Paid Co. by State Treasurer.	Miscella- neous Debits.
1869 to 1874*	\$193 41	\$2,200 72	\$3,246 87	\$6,852 97	\$1,759 50	\$31,808 43	-----	\$51,056 90
1875*-----		774 87	35,264 24	{ * 81 75 289 67 }	381 31	6,425 00	-----	42,166 43
1876*-----		446 77	1,853 13	47 21	513 99	7,413 90	= \$2,911 90	12,186 90
1877*-----		1,144 25	1,477 44	94 45	548 67	8,433 19	= 2,148 86	12,846 86
1878*-----		1,700 03	3,214 18	304 07	546 82	6,283 49	= 2,408 24	15,456 83
1879*-----		1,348 14	2,011 07	99 15	566 54	7,024 85	= 3,340 97	14,380 73
1880*-----		1,830 31	2,221 32	350 75	757 83	10,665 16	= 3,599 17	19,424 04
1881*-----		1,277 51	2,178 70	877 00	525 78	5,585 39	= 4,068 31	14,543 29
1882*-----		4,222 35	1,967 02	7 62	616 73	6,119 59	= 4,290 88	17,134 19
1883*†-----		3,781 82	{ † 833 18 64 22 }	{ † 71 10 5 39 }	† 481 52	† 5,919 00	† = 4,385 93	15,542 25
1884†-----		5,461 74	{ † 1,483 91 180 59 }	{ † 202 33 22 }	{ † 239 53 02 }	{ † 5,091 82 4,238 37 }	= 33 69	16,931 22
Totals ..	\$193 41	\$24,198 01	\$60,895 87	\$9,233 69	\$6,937 74	\$105,008 97	\$28,216 25	\$234,679 64

* See Auditor General's Report for 1883, p. 342.

† Under New Tax Law unless preceded by †.

a Under Sec. 124, Act 189, 1869.

b Taxes, etc., on Part-paid Lands, collected at Land Office.

c State Bids.

County since the organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30, BALANCE.	
Credit Balance Brought Forward.	Cash Paid to State Treasurer.	Delinquent Taxes.	Interest Credited in Account.	Miscella- neous Credits.	Total Credits.	County Debit.	County Credit.
\$41,236 13	-----	\$71,871 32	\$5,843 03	-----	\$119,000 48	\$193 41	\$68,136 99
26,550 96	-----	b 814 26	2,854 84	-----	54,158 87	-----	10,992 44
10,992 44	-----	23,638 91	-----	-----	21,230 56	-----	8,043 66
8,043 66	-----	b 436 85	1,125 41	-----	21,689 90	-----	7,843 04
7,843 04	-----	8,676 86	1,069 60	c \$2,911 90	23,080 29	-----	7,623 46
7,623 46	-----	b 335 76	-----	-----	26,779 45	-----	12,388 73
12,388 73	-----	9,309 08	-----	-----	26,829 95	-----	6,905 91
6,905 91	-----	b 282 87	-----	-----	21,288 28	-----	6,744 99
6,744 99	-----	d 14 73	1,126 59	c 2,148 86	23,638 67	-----	6,505 48
† 6,504 48	\$3,388 50	b 11,664 20	-----	-----	15,909 01	-----	366 76
366 76	{ † 1,171 33	b 430 38	† 680 58	† c 4,290 88	17,779 71	-----	848 48
	{ 4,849 58	14,088 79	-----	-----	-----	-----	-----
		b 398 21	-----	-----	-----	-----	-----
		8,815 02	1,387 02	c 3,340 97	-----	-----	-----
		b 466 97	1,042 79	c 3,569 17	-----	-----	-----
		9,273 44	-----	-----	-----	-----	-----
		b 355 58	1,025 46	c 4,098 81	-----	-----	-----
		11,414 33	-----	-----	-----	-----	-----
		† b 843 83	-----	-----	-----	-----	-----
		b 66 89	-----	-----	-----	-----	-----
		r 432 81	-----	-----	-----	-----	-----
		g 202 04	-----	-----	-----	-----	-----
		† b 994 13	-----	-----	-----	-----	-----
		r 756 27	-----	-----	-----	-----	-----
		g 4,613 06	† 263 64	† c 4,385 93	-----	-----	-----
		b 390 01	-----	-----	-----	-----	-----
\$135,550 48	\$9,409 41	\$180,021 60	\$17,719 44	\$28,184 26	\$370,885 17	\$193 41	\$136,398 94

d Twice charged: under Sec. 124; also under Secs. 108-9, Tax Law.

e Uncollected Taxes of 1881.

f State Tax returned to Auditor General's office.

g Local Tax, Interest, and Collection fee.

h Paid School for the Blind.

Table No. 303.—*List of Town Plats filed in the Office of the Auditor General, as required by Sec. 1314 of the Compiled Laws.—Amendment of April 17, 1873, Laws of 1873, p. 143,—to September 30, 1884.*

The plats are numbered consecutively as they are received for filing, and the figures are references to the plats by such numbers, and to the Volume in which they are bound.

- ACME, 280, Vol. 5.**
ADRIAN:
 C. F. Smith's Addition, 210, Vol. 4.
ADVANCE, 455, Vol. 8.
 C. G. Van Platen's Addition, 1616, Vol. 27.
AKRON, 1101, Vol. 19.
ALANSON, 1108, Vol. 19.
 August Bonze Add., (see No. 1310, Vol. 23.)
 " " " (Corrected), 1310, Vol. 23.
ALBA, 863, Vol. 15.
 Barker, Welch and Dickinson's Add.; 1306, Vol. 23.
 Van Wert and Dibble's Addition, 1048, Vol. 18.
 Van Wert and Dibble's Addition, 1376, Vol. 23.
ALBION:
 Barnes's Addition, 227, Vol. 4.
 Irwin's Addition, 604, Vol. 11.
 Henderson and Hall's Addition, 825, Vol. 14.
 Munroe's Addition, 1396, Vol. 26.
ALGER, 1433, Vol. 25.
ALLEGAN:
 Goodrich's Addition, 308, Vol. 6.
 Rossman's Addition, 531, Vol. 9.
ALLEYTON, 95, Vol. 2.
ALMA:
 M. A. Ely's Addition, 1417, Vol. 24.
 James Kress' Addition, 1593, Vol. 26.
ALPENA:
 Pack's Addition, 1165, Vol. 20.
 Samantha Hitchcock's Addition, 1232, Vol. 21.
 Beebe's Addition, 1402, Vol. 23.
ANN ARBOR:
 E. S. Smith's 3d Addition, 685, Vol. 12.
ARMADA:
 C. A. Lathrop's Addition, 1603, Vol. 26.
ARCADIA, 1016, Vol. 17.
ASHLAND CITY, 670, Vol. 12.
 Mason's Addition, 750, Vol. 18.
ASHLEY, 1506, Vol. 25.
 Shellenbarger's Addition, 1514, Vol. 25.
ATTICA, 511, Vol. 9.
AU SABLE, Subdivision of N. part of Blk. 2, John-son's Survey, 1636, Vol. 27.
AVERILL:
 Moore's Plat, 178, Vol. 3.
AVERYVILLE, 708, Vol. 12.
BAD AXE:
 Huron County's 1st Addition, 1031, Vol. 18.
 Robert Philip's 1st Addition, 1287, Vol. 22.
 Woods and Co.'s Plat, 130, Vol. 3.
 " " 1st Addition, 649, Vol. 10.
 " " 2d " 864, Vol. 15.
 " " 3d " 1057, Vol. 15.
BAGLEY, 242, Vol. 5.
BALDWIN:
 Carter and Runyan's Addition, 1156, Vol. 20.
BANGOR, 546, Vol. 10.
 N. G. Phillip's Add. and Sub. of O. L. 1, 2, 3, of Original Plat; 765, Vol. 13.
 Hiram F. Hemenway's Addition, 267, Vol. 17.
 N. G. Phillip's 2d Addition, 1052, Vol. 13.
BANKERS, 32, Vol. 1.
BATTLE CREEK:
 Burnham's Subdivision, 1593, Vol. 26.
 Caldwell's Subdivision, 1611, Vol. 27.
 Cumming's Addition, 639, Vol. 12.
 " 2d Addition, 1452, Vol. 24.
 " 3d Addition, 1474, Vol. 24.
 Cushing's Addition, 1535, Vol. 25.
 Beardslee's Addition, 1490, Vol. 25.
 Pascoe's Addition, 1489, Vol. 25.
 Citizens' Addition, 1399, Vol. 22.
 A. D. Clark's Addition, 1204, Vol. 20.
 Everts's Addition, 1331, Vol. 22.
 Charles Merritt's 2d Addition, 702, Vol. 12.
 W. and R. B. Merritt's Addition, 985, Vol. 17.
 Piper's Addition, 1379, Vol. 23.
 Roberts's Addition, 1314, Vol. 22.
 Robinson's Addition, 962, Vol. 17.
 The Sanitarium Addition, 1033, Vol. 18.
 Skinner's Addition, 1017, Vol. 17.
 Willis's Addition, 1033, Vol. 18.
BATTLE CREEK VICINITY:
 Emmett Addition, 1315, Vol. 22.
BAY CITY AND VICINITY:
 E. F. Birney's 1st Addition, 1516, Vol. 25.
 E. F. Denison's 1st Addition, 43, Vol. 1.
 Daniel H. Fitzhugh's Addition to his sub. of out-lots 1, 2, 3, and 4; 183, Vol. 3.
 D. H. Fitzhugh's sub. of part of lots 3 and 4, in 1. Sec. 14, T. 14 N., R. 5 E., 183, Vol. 4.
 D. W. Fitzhugh's sub. of part of Sec. 3, T. 13 N., R. 5 E., 756, Vol. 13.
 Johnson and Lewis's 2d Add., 821, Vol. 14.
 J. M. Johnston's 1st Addition, 1571, Vol. 25.
 Ludwick Daniels's Addition, 533, Vol. 6.
 J. F. Marsac's Addition, 580, Vol. 10.
 John McGraw & Co.'s 1st Addition, 1465, Vol. 24.
 T. C. Phillip's 1st Addition, 41, Vol. 1.
 Philip Simon's Sub. of O. L. No. 4, of Jas. Fraser's O. L. of Sec. 28, T. 14 N., R. 5 E., 1499, Vol. 25.
 Tromble and Wald's Addition, 532, Vol. 6.
 Wm. Galarno's Addition, 1130, Vol. 19.
BEAR LAKE, 305, Vol. 4.
 Amended Plat, 617, Vol. 11.
 Hopkins's Addition, 890, Vol. 15.
 Hopkins's Sub. of Block "B," 1429, Vol. 24.
 Smith's Addition, 723, Vol. 13.
 Smith's East Addition, 1248, Vol. 21.
 Tillson's Addition, 693, Vol. 12.
BEAVER HARBOR:
 Fraser, Yerkes and Clayton's sub. of lots 1 and 2, Sec. 27, T. 39 N., R. 10 W.; 643, Vol. 11.
BEECHVILLE:
 Haddrell's Addition, 234, Vol. 4.
 Chas. Ballard's Addition to N. E. Division, 510, Vol. 9.
BELDING:
 Belding and Ellis's Addition, 423, Vol. 8.
 Ellis's Addition, 508, Vol. 9.
BELLAIR, 701, Vol. 12.
 Alcott's Addition, 872, Vol. 15.
 Cook and Wadsworth's Add., 1367, Vol. 23.
 John Hastings's Addition, 1012, Vol. 17.
 Mesick and Wadsworth's Add., 1426, Vol. 24.
 Richard and Bechtold Add., 1290, Vol. 21.
BELMONT:
 G. A. Clement's Addition, 326, Vol. 7.
BENTON HARBOR:
 Antisdale's Addition, 713, Vol. 13.
 Darche's Addition, 1066, Vol. 13.
 Heath's Addition, 933, Vol. 15.
 James S. Kendrick's Addition, 202, Vol. 4.
 McKenzie's Addition, 703, Vol. 12.
 Morton and Elford's Addition, 1137, Vol. 19.
 A. B. Riford's Addition, 1265, Vol. 21.
 Sheneman's Addition, 1122, Vol. 19.
 Sub. of blk. 10; 634, Vol. 12.
 Thresher's Addition, 1125, Vol. 19.
BENTON HARBOR VICINITY:
 Cook and Riford's Sub., 1154, Vol. 19.
 Hurd and Down's Sub. of pt. of the E. ½ of S. W. ¼ and pt. of the W. ½ of S. E. ¼ Sec. 19, T. 4 S., R. 13 W.; 1262, Vol. 21.
BENTON TOWNSHIP:
 Chase's Sub. of pt. of the S. E. ¼ and pt. of the S. W. ¼ Sec. 19, T. 4 S., R. 13 W.; 577, Vol. 17.
BERRIEN SPRINGS:
 Boon's Addition, 911, Vol. 16.
BERRIEN CENTER, 1301, Vol. 20.
BIG RAPIDS:
 Baughn's Addition, 1579, Vol. 23.
 Bartow's Addition, 1168, Vol. 20.

- Bartow's 2d Addition, 1896, Vol. 22.
 Big Rapids Water-power improvement Company's Addition, 1131, Vol. 19.
 P. M. Brown's 3d sub. 173, Vol. 3.
 Crawford's sub. of lots 13, 14, 15, and 16, block 25; 176, Vol. 3.
 Escott's Addition, 1060, Vol. 18.
 G. R. and I. R. R. Co.'s Cont'l Imp't Co.'s 2d Addition, 1464, Vol. 24.
 Holcomb's Addition, 665, Vol. 12.
 Rose's 2d Addition, 86, Vol. 2.
 O. D. Stimson & Co.'s Addition, 1341, Vol. 21.
 Tioga Water-power Addition, 846, Vol. 15.
 Winter and Latimer's Addition, 1068, Vol. 18.
BIG RAPIDS AND VICINITY:
 Bronson's sub. of part of lot 1, Sec. 14, T. 15 N., R. 10 W., 1413, Vol. 24.
BIRMINGHAM:
 Willett's Plat, 273, Vol. 5.
 Blakeslee's Addition, 292, Vol. 5.
 Bird and Stanley's Addition, 514, Vol. 9.
BLANCHARD, 650, Vol. 11.
BLISSFIELD:
 David Carpenter's Addition, 550, Vol. 10.
 George Feedback's Addition, 458, Vol. 8.
 Union Addition, 1443, Vol. 24.
BLOOMDALE CEMETERY, VICINITY OF TRENTON, 1291, Vol. 22.
BLUFFTON:
 Jas. Edmond's Addition, 854, Vol. 15.
BOUCHA:
 Wm. Boucha's Plat, 1039, Vol. 18.
BOYNE FALLS, 633, Vol. 11.
 Addition No. 1; 643, Vol. 11.
 Addition No. 2; 1562, Vol. 26.
BOYNE VILLAGE, 561, Vol. 10.
BROCKWAY:
 Abigail Lovelock's Addition, being a portion of S. W. $\frac{1}{4}$ of S. E. $\frac{1}{4}$, Sec. 36, T. 8 N., R. 14 E.; 453, Vol. 8.
BROCKWAY CENTRE:
 Chamberlain's Addition, 1575, Vol. 23.
 John D. Grinnell's Addition, being a portion of S. W. $\frac{1}{4}$ of S. W. $\frac{1}{4}$, Sec. 11, T. 8 N., R. 14 E.; 454, Vol. 8.
 Reed and McNutt's Addition, 896, Vol. 15.
 Reed and McNutt's 2d Addition, 1019, Vol. 17.
 Robt. Menerey's Addition, 1091, Vol. 18.
 Morrell's Addition, 1192, Vol. 20.
 Morrell's 2d Addition, 1193, Vol. 20.
BROOKFIELD, 806, Vol. 14.
BROWN CITY:
 R. G. Brown's sub., 818, Vol. 14.
 Brown's Division, 1044, Vol. 18.
BRUTUS, 1355, Vol. 23.
BURNHAM, 1074, Vol. 18.
BUTTONVILLE, 179, Vol. 3.
BYRON CENTRE:
 Laura L. Belden's Addition, 133, Vol. 3.
CADILLAC:
 Cobb and Mitchell's Addition, 806, Vol. 14.
 Cobb and Mitchell's 2d Addition, 968, Vol. 17.
 Cobb and Mitchell's 3d Addition, 967, Vol. 17.
 Cobb and Mitchell's 4th Addition, 1541, Vol. 26.
 Cummer and Gerrish's Addition, 1446, Vol. 24.
 Cummer & Haynes' Addition, 1227, Vol. 21.
 J. Cummer & Son's Addition, 1228, Vol. 21.
 May and Mitchell's Addition, 969, Vol. 17.
 G. A. Mitchell's Plat of N. W. $\frac{1}{4}$, Sec. 3, T. 21 N., R. 9 W.; 1330, Vol. 21.
 G. A. Mitchell's Plat of S. W. $\frac{1}{4}$, Sec. 3, T. 21 N., R. 9 W.; 1329, Vol. 21.
 G. A. Mitchell's Plat of N. E. $\frac{1}{4}$ Sec. 33, T. 22 N., R. 9 W.; 1231, Vol. 21.
CALEDONIA STATION:
 Kinsey's Addition, 103, Vol. 2.
 Kinsey's Plat, 757, Vol. 13.
CALUMET, 1412, Vol. 24.
CAMBERIA, 504, Vol. 11.
CARLETON:
 Mathews and Hickok's Addition, 256, Vol. 5.
CARO:
 A. P. Cooper's Addition, 634, Vol. 11.
 Kenyon's Addition, 1061, Vol. 18.
 Nettleton's Addition, 667, Vol. 12.
 Smith's Addition, 694, Vol. 12.
 Wilmont and Walker's Addition, 635, Vol. 11.
 Worthington's Addition, 923, Vol. 16.
 Montague & Wilmont's Addition, 1384, Vol. 23.
CARR:
 Chas. Montague's sub., 632, Vol. 11.
CARROLTON:
 R. J. Abb's Addition, 782, Vol. 14.
 Chapman's Addition, 653, Vol. 11.
 Gould's sub. of lot 16, Isaac Parsons' add'n., 1484, Vol. 23.
CARSON CITY:
 Abbott's 2d Addition, 302, Vol. 6.
 Ford's Addition, 490, Vol. 9.
 Goldthrite's Addition, 134, Vol. 3.
 Goldthrite's 2d Addition, 558, Vol. 10.
 Miner's Addition, 125, Vol. 3.
CASEVILLE, 76, Vol. 2.
 1st Addition, 77, Vol. 2.
 Carson's Plat, 833, Vol. 14.
 Chipman's Plat, 819, Vol. 14.
 D. Mintline's 1st Addition, 441, Vol. 8.
CASINOVIA:
 Mianer's Addition, 155, Vol. 3.
 Probasco's 2d Addition, 919, Vol. 16.
CASSOPOLIS:
 Asa Kingsbury's Addition, 122, Vol. 2.
 John Tietzort's Addition, 222, Vol. 4.
CASS CITY, 796, Vol. 14.
 Ale's Addition, 1349, Vol. 23.
 James L. Hitchcock's 1st Addition, 1266, Vol. 21.
 James L. Hitchcock's 2d Addition, 1502, Vol. 25.
 Kelland's Addition, 1418, Vol. 24.
 Orr's Addition, 1501, Vol. 25.
 Seed's 2d Addition, 1524, Vol. 26.
CEDAR:
 Grout, Fouch and Johnson's Addition, 1263, Vol. 23.
CEDAR CREEK:
 Seaman and Maqueston's Addition, 367, Vol. 7.
CEDAR LAKE, 491, Vol. 9.
 Nelson's Addition, 608, Vol. 11.
CEDAR SPRINGS:
 Nelson's Addition, 894, Vol. 7.
CENTENNIAL PLAT, 494, Vol. 9.
CENTRAL CITY, 921, Vol. 16.
CENTRAL LAKE, 1352, Vol. 22.
CHARLEVOIX:
 Dixon's Addition, 1570, Vol. 25.
 J. Milo Eaton's Addition, 1635, Vol. 27.
 Mason's Addition, 1568, Vol. 26.
 Original Plat of Newman's Addition, 407, Vol. 7.
 Upright and Hurlbut's Addition, 1572, Vol. 26.
CHARLOTTE:
 Loring's sub. of McClure's Addition, 1027, Vol. 17.
 Loring's 2d sub. of McClures' Addition, 1473, Vol. 24.
CHASE:
 Burley's Addition, 1242, Vol. 22.
 Railroad Addition, 1173, Vol. 20.
CHEBOYGAN:
 Chas. Brannack's Addition, 897, Vol. 14.
 Samuel Boot's 1st Addition, 838, Vol. 14.
 M. Hamel's 1st Addition, 824, Vol. 14.
 M. W. Horne's 3d Addition, 867, Vol. 15.
 S. Legault's 1st Addition, 69, Vol. 2.
 Rosalie Mativier's 1st Addition, 837, Vol. 14.
 E. Nelson's Addition, 1215, Vol. 20.
 E. Patterson's 4th Addition, 894, Vol. 15.
 E. Patterson's 5th Addition, 1271, Vol. 21.
 A. D. J. Piret's Addition, 206, Vol. 4.
 McArthur, Smith and Co.'s 2d Addition, 127, Vol. 2.
 McArthur, Smith and Co.'s 3d Addition, 175, Vol. 3.
 McArthur, Smith and Co.'s 4th Addition, 1261, Vol. 21.
 A. Roberge's Addition, 102, Vol. 2.

CHELSEA:

Isaac Taylor's 1st Addition, 675, Vol. 12.

CHIFFEWA, 1332, Vol. 22.

Chippewa Lumber Co.'s Addition, 1642, Vol. 27.

CHIFFEWA RESERVATION:

Part of the White Plat, being re-sub. of blocks 118, 130, and 160 of Wells's Plat; 272, Vol. 5.

CITY OF STONEVILLE, 537, Vol. 10.**OLARKSBURG, 895, Vol. 15.****CLARION, 1574, Vol. 26.****CLEMENTS:**

G. A. Clement's sub. of N. $\frac{1}{4}$ of N. E. $\frac{1}{4}$ of Sec. 20, T. 8 N., R. 11 W.; 262, Vol. 5.

CLIFFORD:

Pearson's Addition, 1453, Vol. 24.

COLDWATER:

Wright's Addition, 116, Vol. 2.

COLEMAN:

Post and Simon's Addition, 1173, Vol. 20.

COLUMBIANVILLE:

Wm. Peter's Addition, 1226, Vol. 21.

COONWALL, 1470, Vol. 24.**COVERT, 432, Vol. 8.****COOPERSTVILLE, S. J. Treloar's Plat of Block F.**

A. E. Ellis' Addition; 1391, Vol. 23.

CROFTON, 668, Vol. 12.**CROSWELL, 707, Vol. 12.**

Arnot's Plat, 711, Vol. 12.

Moss, Mills, and Gage's Addition, 1062, Vol. 18.

Stevenson's Addition, 1063, Vol. 18.

CROSS VILLAGE:

Michael Shomin's Addition, 1237, Vol. 21.

CRYSTAL FALLS, 950, Vol. 16.

2d Addition, 1260, Vol. 21.

CRYSTAL VALLEY, 335, Vol. 7.**CUSTER, Montcalm Co., 611, Vol. 11.****CUSTER, Mason Co., 837, Vol. 15.**

Southworth's Addition, 1272, Vol. 21.

DAILEY, 745, Vol. 13.**DALLEBA, 1220, Vol. 21.****DAVIS:**

Davis's sub. of W. $\frac{1}{4}$ of N. E. $\frac{1}{4}$, and part of the E. $\frac{1}{4}$ of N. W. $\frac{1}{4}$, Sec. 1, T. 4 N., R. 14 E.; 316, Vol. 6.

DEERFIELD, 944, Vol. 16.**DELAWARE, TOWNSHIP OF:**

Allardt and Gernt's sub. of N. E. $\frac{1}{4}$ of N. W. $\frac{1}{4}$, Sec. 17, T. 14 N., R. 16 E., 540, Vol. 10.

Hamburjer's sub. of O. L. 1, 2, 3, 4, 5, and 6 of Allardt and Gernt's sub. of N. E. $\frac{1}{4}$ of N. W. $\frac{1}{4}$ of $\frac{1}{4}$ Sec. 17, T. 14 N., R. 16 E., and also a strip of land out of the S. W. corner of N. W. $\frac{1}{4}$ of N. E. $\frac{1}{4}$ of said $\frac{1}{4}$ Sec. 17; 636, Vol. 11.

DELU:

King's Plat, 591, Vol. 11.

DEE RAY:

Part of the Bordini Tract, 545, Vol. 10.

DETROIT AND VICINITY:

A. Sheley's sub. of part of the Chapoton Farm, 1100, Vol. 20.

A. Grosfield's sub. of lots 10 and 11 of the sub. of Lots 62 and 63, of the Porter Farm, 1439, Vol. 24.

A. Sheley's sub. of pt. of B. Chapoton Farm, between Arndt and E. L. Campan Sts.; 1324, Vol. 22.

A. Sheley's sub. of lots 14, 15, and 16, block 90, Cass farm; 149, Vol. 3.

A. M. Campan's sub. of part of McDougall farm; 192, Vol. 4.

Avery and Murphoy's sub. of out-lot 97, Woodbridge farm; also, showing 9th Ave., 80 feet wide, and Brigham St. to W. line of Lognon farm; 425, Vol. 8.

Atkinson and Hick's sub. of lots 15, 16, 21, 22, 23, and 24 of E. $\frac{1}{4}$ P. C. 227, N. of Grand River Ave.; 505, Vol. 9.

Alley east of Chene St., between Franklin and Wight Sts.; 595, Vol. 11.

Alley off the East side of lot 53, Sec. 46, Guoin farm; 639, Vol. 12.

Alex. McGraw's sub. of lots 1, 2, and 3 of Park lot 44, Governor and Judges' Plan; 625, Vol. 11.

A. M. Campan's re-sub. of pt. of McDougall farm; 644, Vol. 11.

Alexandrine Stanton's sub. of lots 536 to 553, inclusive, of the sub. part of the Stanton farm, P. C. 473, and rear concession; 671, Vol. 12.

A. M. Campan's re-sub. of block 12, A. M. Campan's sub. of McDougall farm; 714, Vol. 13.

A. Codde's re-sub. of lots 1, 2, 3, and 4, block 27, of P. C., 609, Jos. Campan farm; 768, Vol. 13.

August Mylius's sub. of the S'ly pt. of lots 16, 17, and 18, Lieb farm; 978, Vol. 17.

A. Grosfield's sub. of lots 278, 279, 280, 281, and 282, of Johnston's sub. of the Porter farm, N. of Michigan Ave.; 685, Vol. 15.

A. Grosfield sub. of lots 156 to 167, inclusive, of J. W. Johnston's sub. of the Porter farm N. of Mich. Ave.; 1028, Vol. 17.

Amended and corrected Plat of lots 3 to 10 inclusive, in block 25, sub. of James Campan farm, E. $\frac{1}{4}$ of P. C. 91; 954, Vol. 16.

Brush's sub. of pt. of Park lots 17, 18, 19, 20, and 21 and part of Brush farm adjoining; 1577, Vol. 26.

Brush's sub. of pt. of Park lots 15, 16, and 17, and part of Brush farm adjoining; 1604, Vol. 2.

Bratshaw's Plat of N. $\frac{1}{4}$ of Bratshaw Ave., through N. $\frac{1}{4}$ of Park lot 12; 656, Vol. 12.

Bratshaw's sub. of N. $\frac{1}{4}$ of Park lot 42; 1601, Vol. 26.

Brown Brothers' sub. of lots 13 and 14, block 84, Cass farm; 474, Vol. 8.

Bauman's sub. of part of out-lots 14 and 15, L. Moran farm, between Ontario and Leland Sts.; 684, Vol. 10.

Bagley and Hopkins's sub. of O. L. 13, Chene farm; 906, Vol. 15.

Bauman's sub. of that part of O. L. 13 and 15, L. Moran farm, between Leland and Illinois Sts.; 725, Vol. 13.

Bauman's sub. of that part of out-lot 14, L. Moran farm, N. of Ontario St.; 504, Vol. 9.

Corlies and Andrus's sub. of the S. $\frac{1}{4}$ of Park lot 43; 1354, Vol. 23.

C. Moran's sub. of part of C. Moran farm; 105, Vol. 2.

C. Moran's sub. of part of C. Moran farm; 241, Vol. 5.

Charles Newman's re-sub. of lots 2 and 3 of the sub-division of Park lots 61 and 62; 323, Vol. 6.

Change of line of an alley in Sec. 8, Governor and Judges' plan; 300, Vol. 6.

Catharine D. Hubbard's sub. of lots 40, 41, and 44, and part of lots 37, 38, and 42, George B. Porter's farm; 354, Vol. 6.

Cynthia W. Crawford's sub. of lots 43, 44, 45, 46, and 47, P. C. 268, between Fort St., and Regular Ave.; 448, Vol. 8.

C. F. Rabaut's sub. of lots 49 and 50 of Johnson's sub. of P. C. 727, and P. C. 729, being central part of P. C. 729, N. of Chicago road; lots 1, 2, 3, and 4 of the sub. of rear concession of P. C. 729, and lots 1, 2, 3, and 4 of the sub. of rear concession of P. C. 727; 473, Vol. 8.

Conner's sub. of N. $\frac{1}{4}$ of out-lot 183, Rivard farm; 502, Vol. 9.

C. F. Campan's sub. of lots 31 and 32 of J. Bushey's sub. of part of P. C. 78, between Fort St. and River Road; 579, Vol. 13.

Chas. C. Hopkins's sub. of O. L., No. 3, Chene farm; 977, Vol. 17.

Chas. C. Hopkins's sub. of block 24, Chene farm; 1527, Vol. 25.

Chateau's sub. of part of O. L. 3, Mallett farm; 891, Vol. 15.

Candfield's sub. of that portion of the Loranger farm lying between Howard St. and Lafayette avenue; 1468, Vol. 24.

Christian and Potter's sub. of part of lot 4, and the northerly 5 feet of lot 3 of the sub. of the north $\frac{1}{4}$ of O. L. 3, Dequindre farm, 1537, Vol. 23.

- D. J. Smith's sub. of lots 15, 16, 17, 18, and W. 5 ft. of lot 19, on the S. side of Forest Ave., East; 1397, Vol. 23.
- D. C. Holbrook's sub. of lot 1, N. of Fort St., P. C. 737; 114, Vol. 3.
- Dupont's sub. of the N. $\frac{1}{4}$ of lot 21, Meldrum farm, lots 81, 83, 85, and 84, sub. of lot 5, also part of lot 4, Beaufait farm; 136, Vol. 3.
- Davis's sub. of part of lots 39 and 42, Porter farm; 393, Vol. 7.
- Dudley B. Woodbridge's sub. of O. L. 88, Woodbridge farm; 605, Vol. 11.
- Dwight & Glover's Plat of S. $\frac{1}{4}$ of Bratslaw Ave., through the S. $\frac{1}{4}$ of Park lot 42; 846, Vol. 11.
- Driggs's sub. of lots 103 to 113, inclusive, of W. B. Wesson's Sec. of Chapoton farm; 773, Vol. 13.
- Dutton and Dowling's sub. of lots 12, 13, 14, 15, and 16, block 11, Witherell farm; 980, Vol. 17.
- D. Griffin's sub. of lot 8 of Wesson's Sec. of the Labrosse and Baker farms, N. of the Grand River Road; 1033, Vol. 18.
- Daniel J. and Lewis P. Campau's sub. of block 19, of the sub. of the Joseph Campau farm, P. C. 609; 1460, Vol. 24.
- Digby V. Bell's sub. of part of O. L. 11, Mullett farm; 1549, Vol. 26.
- Duncan and Moore's sub. of out-lot 10, of the sub. of the Forsyth farm, N. of Grand River Ave.; 1633, Vol. 27.
- Daniel Scotten's re-sub. of that part of P. C. 77, Knagg's or Hubbard farm, so called, lying between Vinewood and Indian Aves., and between lot 36 of Bela Hubbard's sub. and lots 100 and 101 of Davis's sub. of said P. C. 77; 741, Vol. 13.
- E. Connor's sub. of out-lot 8, Forsyth farm; 34, Vol. 1.
- E. Connor's sub. of part of Forsyth farm, between Pitcher and Marcy Sts.; 483, Vol. 9.
- Extension of Zender and Ludden Sts., across the George Hunt and Lieb farm; 107, Vol. 2.
- Elmwood Ave., between Clinton Ave. and German St.; 109, Vol. 2.
- Emily Campau's sub. of fl. part of Sec. 31, T. 1 S., R. 12 E.; 212, Vol. 4.
- Emory Wendell's sub. of block 3, McDougall farm; 427, Vol. 8.
- Extension of Ninth and Lincoln Aves., Woodbridge farm; 536, Vol. 10.
- E. C. Noble's sub. of lot 78 and S. $\frac{1}{4}$ of lot 79, in Sec. 6, Governor and Judges' Plan; 832, Vol. 14.
- Emilie Campau's sub. of part of block 12 of sub. of McDougall farm; 855, Vol. 15.
- Emily A. Sand's sub. of O. L. 55 and 56, McDougall farm; 1049, Vol. 18.
- E. D. Foster's sub. of part of lot 11, fl. Secs. 29 and 32, T. 1 S., R. 12 E.; 1589, Vol. 26.
- Frisbie and Foxen's sub. of part of lot 300 of the sub. of pt. fl. Secs. 29, 31, and 32, T. 1 S., R. 12 E.; 1218, Vol. 20.
- F. Gies's sub. of part of out-lot 34, G. Hunt farm; 106, Vol. 2.
- Ferdinand Morrell's sub. of out-lot 5, P. C. 729, N. of Michigan Ave.; 374, Vol. 7.
- Fales's sub. of lots 18, 19, 20, 21, 22, and 23 of N. $\frac{1}{4}$ of Park lot 63; 730, Vol. 13.
- F. and R. B. Chene's sub. of O. L. 12 and 6, Chene farm; 807, Vol. 14.
- F. G. Williams's sub. of lot 6 of sub. of O. L. 173, L. Beaubien farm; 878, Vol. 15.
- Finnegan's sub. of part of O. L. 4 and 5, Baker farm; 897, Vol. 15.
- Frisbie and Foxen's sub. of pt. of fl. Sec. 31, and lot 18 of Theo. J. and Dennis J. Campau's sub. of fl. Secs. 29 and 32; 1120 Vol. 19.
- Freud and Schulte's sub. of the Riopelle farm, between Fremont and Farnsworth Sts.; 1209, Vol. 20.
- Freud and Wunsch's sub. of bl'ks 89 to 84, inclusive of the sub. of the W. half of P. C. No. 91, lying N. of Fremont St., 1542, Vol. 26.
- G. W. Reed's sub. of lot 19, of the Connor sub. of the Forsythe farm, 1361, Vol. 21.
- Grandy's sub. of bl'k 53, McDougall farm, N. of Gratiot Ave.; 1373, Vol. 23.
- Geo. H. Hammond's sub. of lots 3 and 4 of sub. of that part of P. C. 729, lying S. of M. O. R. R. and street in lots 12 and 13, P. C. 727, 731, Vol. 13.
- Geo. H. Hammond's re-sub. of lots 3 and 4, of the sub. of that part of P. C. 729, lying S. of M. O. R. R.; 810, Vol. 14.
- Grosfield's sub. of part of lots 58 and 59, Geo. B. Porter farm, 802, Vol. 14.
- Grosfield's sub. of lots 168 to 178 inclusive, of Johnston's sub. of the Porter farm, T. 2 S., R. 11 E., 1113, Vol. 19.
- Grosfield and Schultes's sub. of lots 451 to 473 inclusive, of Johns's sub. of part of Porter farm, T. 2 S., R. 11 E., 1540, Vol. 28.
- Geo. A. Patterson's sub. of Fremont St., of part of O. L. 187 and 188, Rivard farm, 676, Vol. 15.
- Genesee Co. Savings Bank at Flint sub. of the N. $\frac{1}{4}$ of Park lot 88, 890, Vol. 15.
- G. W. Reed's sub. of lot 20 of Connor sub. on Forsythe farm, 994, Vol. 17.
- G. Markey's sub. of lots 519, 520, 536, 537, 538, and 539 of J. W. Johnston's sub. of the Porter farm, N. of the Chicago road, T. 2 S., R. 11 E., 1114, Vol. 19.
- Gambles' sub. of lots 17 and 18 in bl'k 5, lots 54, 55, and 56 in bl'k 4, Thompson farm, T. 2 S., R. 13 E., 1401, Vol. 23.
- Goodrich and Burton's sub. of S. W. part of fl. Sec. 23, T. 1 S., R. 12 E., 1637, Vol. 27.
- Hodge's sub. of lots 48 and 49, Baker farm, 841, Vol. 14.
- Harper Hospital sub. of lot 3 and the S. 110 ft. of lot 2 of Park lot 45, 1011, Vol. 17.
- Henry Weber's sub. of part of Secs. 31 and 36, T. 1 S., R. 11 and 12 E., and part of Baker and Forsyth farm, 73, Vol. 2.
- Hiram Walker's sub. lot 14, Guolin farm; 538, Vol. 10.
- Hiram Walker's sub. lot 5, Mullett farm; 539, Vol. 10.
- H. Weiling's sub. of part of O. L. 136, Rivard farm; 749, Vol. 13.
- Hodges Bros.' sub. of O. L. 110, Woodbridge farm; 1109, Vol. 19.
- Hodges Bros.' sub. of O. L. 114, Woodbridge farm; 1110, Vol. 19.
- H. Baxter's sub. of lot 21 and the northerly 15 ft. of lot 20, of the sub. of the Forsyth farm; 1107, Vol. 19.
- H. and E. Poupard's sub. of lots 6, 7, and 8, of Genevieve Poupard's sub. of O. L. 187, of L. Beaubien farm, T. 2 S., R. 12 E.; 1638, Vol. 2.
- H. M. Perrin's sub. of O. L. 48 and part of O. L. 49, G. B. Porter farm; 874, Vol. 15.
- Isaac Colby's sub. of N. westerly $\frac{1}{4}$ of P. C. 128; 236, Vol. 4.
- James A. Jones's sub. of lots 20, 21, and 22, bl'k 100, Cass farm; 1208, Vol. 20.
- Jas. A. Jones's re-sub. of lots 1, 2, and 3 of Ira Davis's sub. of Park lot 60; 1325, Vol. 22.
- J. Conner's sub. of part of out-lot 7, Forsyth farm; 52, Vol. 1.
- J. Bushey's sub. No. 3, being part of P. C. 171, N. of Michigan Ave.; 274, Vol. 5.
- J. Bushey's sub. of part of P. C. 78, between Fort St. and River Road; 326, Vol. 6.
- Joseph Bushey's re-sub. of lots from 12 to 20, of C. F. Campau's sub. of part of P. C. 171; 327, Vol. 6.
- Jeremiah Connor's sub. of lots 11, 12, and 13 of sub. of Connor estate, Forsythe farm; 528, Vol. 9.
- John G. Berry's re-sub. of lots 12 and 13, and the W. 20 ft. of lot 14, block 100, Cass farm; 614, Vol. 11.
- Jas. Fairbairn's re-sub. of lots 196, 197, 198, 199, and 200 of Johnstone's sub. of pt. of Porter farm; 622, Vol. 11.

John McKeown's sub. O. L. 91, Woodbridge farm; 639, Vol. 12.

John Ziesler's sub. of lots 38 and 43, of Johnstone's sub. on P. C. 737 and 739, and lying between Sullivan and Maybury Aves., and North of Myrtle St.; 673, Vol. 12.

John Ford's subdivision of part of Loranger farm, P. C. 338, South of Michigan Ave.; 697, Vol. 12.

John M. Schmitz's sub. of lots 181, 183, 183, 184, 185, and 186, of J. W. Johnson's sub. of Brevoort farm, N. of Mich. Ave., being the E'y 5-12 part of P. C. 20; 743, Vol. 13.

Juliana T. Abbott's sub. of O. L. 89, and that part of Woodbridge Grove between Cherry and Pine streets., Woodbridge farm; 773, Vol. 13.

J. C. Goodrich's sub. of lot 35, block or Sec. 5 of the sub. of Thompson farm; 1006, Vol. 17.

J. C. Goodrich's sub. of lots 9 and 10, Genevieve Poupard's sub. of O. L. 187, L. Beaubien farm, T. 2 S. R. 12 E.; 1639, Vol. 27.

John T. Liggett's sub. of lots 17 and 18, block 86, part of Cass farm; 1297, Vol. 22.

J. Stoll's sub. of lots 3, 4, and 5, of Genevieve Poupard's sub. of O. L. 187 of L. Beaubien farm, T. 2 S., R. 12 W.; 1032, Vol. 18.

Jerome and Daly's sub. of lots 7 and 8 of Emeline Campan's sub. of the E. pt. of frl. Sec. 31, T. 1 S., R. 12 E.; 1100, Vol. 19.

J. Wallace's sub. of that pt. of out-lots 58 and 59 of the Porter farm lying N. of the M. C. R. E.; 1119, Vol. 19.

J. F. B. Crane's sub. of block 6, Crane farm; 1170, Vol. 20.

John S. Troester's sub. of O. L. 45, Jas. Campan farm; 1530, Vol. 25.

Jesse Kinney's subdivision of the southerly 6 acres of Wilcox's sub. of the West part of Sec. 13, and East part of section 14, T. 1 S., R. 11 E.; 1582, Vol. 26.

John Wallace's sub. of pt. of O. L. 59, Porter farm; 626, Vol. 11.

Karrer Bro's sub. of lots from 1 to 5 inclusive, being block 38, of the sub. of the S. W. ¼ of P. C. 91, Dubois farm, north of Gratiot Ave.; 1187, Vol. 20.

Kanady's sub. of out-lot 6, Guoin farm; 343, Vol. 6.

Knapp's sub. of E. part A. Beaubien farm, N. of Warren Ave.; 562, Vol. 10.

Kendall's sub. of lot 25 of sub. of lot 3 of P. C. 729; 1523, Vol. 25.

L. C. Elbert's sub. of lot 6 and of lots 7 and 8 of George Hunt's farm; 93, Vol. 2.

Lumsden's sub. of Park lot 27; 283, Vol. 5.

L. St. Aubin sub. of O. L. 36 and 37, St. Aubin farm; 815, Vol. 14.

L. Grandy's sub. of blocks 50, 51, and 52, McDougall farm, N. of Gratiot Ave.; 1062, Vol. 18.

Lothrop's sub. of block 9, Chene farm; 820, Vol. 14.

L. St. Aubin's sub. of O. L. 33, 36, and 37 of the sub. of the St. Aubin farm; 1112, Vol. 19.

Louise V. Hane's sub. of O. L. 45, of the sub. of the Joseph Campan farm, being P. C. 609; 1455, Vol. 24.

Moore and Palmer's sub. of Park lot 37; 117, Vol. 2.

McKeown's sub. of S. part of out-lot 96, Woodbridge farm; 180, Vol. 3.

Mylius sub. of S. part of out-lot 15, Lieb farm; 263, Vol. 5.

Milo A. Smith's sub. of lots 7 and 8, block 83; lots 1, 2, and 3, block 90; lots 14, 15, and 16, block 91; lots 17 and 18, block 92, Case farm; 353, Vol. 6.

Mark Flanagan's sub. of lot 5, Park lot 5; 406, Vol. 7.

Mrs. Mary Velliger's re-sub. of lots 9, 10, 11, 12, 13, 14, and 15, out-lot 44, Witherell farm; 426, Vol. 8.

Mrs. Mary H. Gillett's sub. of part of out-lot 59, Porter farm, south of Chicago road; 532, Vol. 9.

Moeller's sub. of block 11, Chene farm; 636, Vol. 12.

McBride and Clark's sub. of O. L. 6, of the rear concession of P. C. 729; 663, Vol. 12.

Miller and Hallock's sub. of lot 9, and part of 10, G. Hunt farm; 704, Vol. 12.

Mt. Pleasant Cemetery; 733, Vol. 13.

Mary E. Armstrong's sub. of W. part of Lafontaine farm, N. Grand River Ave.; 930, Vol. 16.

Maurice Connor's sub. of O. L. 16 and the N. pt. of O. L. 15, Forsyth farm; 859, Vol. 15.

McMillan and Pond's sub. of Park lot 29; 963, Vol. 16.

Mylius's sub. of the W'y pt. of O. L. 15, Leibe farm, between Preston and Mack Sts.; 1128, Vol. 19.

Mrs. Ester Elder's sub. of the N. pt. of Lot 4, Mullett farm; 1467, Vol. 24.

Moran's sub. of that part of O. L. 43, St. Aubin farm, north of Fremont st.; 1492, Vol. 24.

Morass's sub. of part of O. L. 44, St. Aubin farm; 1508, Vol. 25.

Moran and Morass's sub. of part of Secs. No. 31 and 36, T. 1 S., R. 11 and 12 E., and part of Baker and Forsyth farms; 1556, Vol. 25.

Mrs. Rich's sub. of part of lots 28 and 39, George Hunt farm; 228, Vol. 4.

N. Mitchell's re-sub. of lots 7 and 8, block St. Cass farm; 496, Vol. 9.

Nester, McMillan and Pond's sub. of lots 1, 2, 3, 6, 6, and 7 of McMillan and Pond's sub. of Park lot 29, T. 2 S., R. 12 E.; 1102, Vol. 19.

Neuman's sub. of lots 9, 10, and 11 of the sub. of lots 33, 34, and 35 of J. W. Johnston's sub. of P. C. 727 and 729, N. of Chicago road; 1174, Vol. 20.

Ontario St., between Hastings St. and E. line of L. Moran farm; 143, Vol. 3.

Plat showing alleys on part of O. L. 55 and 56, Porter farm; 1356, Vol. 23.

Part of the Godfrey farm, P. C. 726, lying N. of Grand River Avenue; 1365, Vol. 23.

Plat of Chicago Avenue through lot 1, Emily Campan's sub. of part of E. Sec. 31, T. 1 S., R. 12 E., 1400, Vol. 23.

Part of Stanton farm, showing alley in lots 65 and 66; 174, Vol. 3.

Perrin's sub. of out-lot 39, St. Aubin farm; 280, Vol. 5.

Plat of Farnsworth Street, Brush farm; 323, Vol. 6.

Plat showing part of lot 30, Winder's sub. of Park lots 6 and 7; 479, Vol. 9.

Plat of Middle Park Sec. 8, Governor and Judges' Plan; 485, Vol. 9.

Piquette's sub. of S. part block 11, McDougall farm; 509, Vol. 9.

P. McGinnis's sub. of lots 1, 2, 3, 4, 5, 6, 7, 8, and 9, of McCune's sub. of pt. of E. Sec. 31; 624, Vol. 11.

Plat of Alley bounded by Riopelle, Orleans, Division, and Alfred streets; 777, Vol. 12.

Plat of Piquette Ave.; 797, Vol. 14.

Pulte and Boe's sub. of the S. part of lot 10, and N. part of lot 11, L. Moran farm, N. of Gratiot St.; 888, Vol. 15.

Pepper, Hill, Varney, and Thatcher's sub. of O. L. 17, Forsyth farm; 924, Vol. 16.

Pepper and Harmon's sub. of O. L. 13, Forsyth farm; 1065, Vol. 18.

Peppers' sub. of lots 1 to 5, inclusive, of Biswell's sub. of O. L. 39, Labrosse farm; 1476, Vol. 24.

Peppers and Harmon's Sub. of O. L. E. 2, Sec. 31, T. 1 S., of R. 12 E.; 1598, Vol. 26.

Plat showing alley on line between Out Lots 14 and 15, sub. of Forsyth farm from E. line of Crawford St. to E. line of said farm; 592, Vol. 16.

P. Chene sub. of lot 8, Chene farm; 824, Vol. 17.

Pulte's sub. of pt. of lot 25 N. of Germas St., George Hunt farm; 1145, Vol. 19.

Pulte's sub. of pt. of blk. No. 31, of the sub. of St. Aubin farm; 1156, Vol. 20.

Part of lot 4 of the sub. of Leibe farm; 1408, Vol. 23.
 Plat of the subs. of block "K," O. Moran farm; 1555, Vol. 25.
 Pulte's sub. of S. 200 65-100 feet of O. L. 26, and N. part of O. L. 25, George Hunt farm; 1580, Vol. 28.
 Plat of the sub. of blocks 54, 59, and 60, McDougall farm; 1626, Vol. 27.
 Reed's sub. block 44, Crane farm; 1294, Vol. 31.
 Re-sub. of lots 3 and 4 of sub. of lots 7 and 8, also, lots 9, 10, 11, and 12, of sub. of Mullett farm, between Jefferson Ave. and Larned Sts. and W. of Russell St.; 1308, Vol. 23.
 Re-sub. of lots 23, 29, and 30 of the sub. of out-lot 94, Woodbridge farm; 30, Vol. 1.
 Re-sub. of block 2, Van Dyke's Sec., A. Beaubien farm; 368, Vol. 7.
 Ranspach's sub. of P. O. 574; 447, Vol. 8.
 Re-sub. of lots 5, 6, 7, 10, 11, and 12, block 9, Brush farm, between Gratiot Ave. and Macomb Street, and W. of Brush Street; 680, Vol. 12.
 Re-sub. of lots 11, 12, 13, 14, 15, 16, and 17, of the sub. of O. L. 187, L. Beaubien farm; 875, Vol. 15.
 Re-sub. of pt. of A. Beaubien farm, between Warren and Harper Aves; 953, Vol. 16.
 Re-sub. of lots 17 and 18, block 97, Cass farm; 1099, Vol. 18.
 S. K. Taft's sub. of block 20, Thompson farm; 137, Vol. 3.
 Sub. of S, part of out-lot 23, Witherell farm; 230, Vol. 4.
 Sanderson's re-sub. of lots 18, 19, and 20, of sub. of N. part of out-lot 2, P. O. 729; 166, Vol. 3.
 Shultz's sub. of lots 14, 15, 16, and lots 44, 45, and E. 13 feet of lot 46 of Wesson's Sec. of Labrosse and Baker farms; 297, Vol. 5.
 Sub. of out-lot 10, Chene farm; 320, Vol. 6.
 Sub. of lots 17, 18, and 19, block 94, Cass farm; 340, Vol. 6.
 Sub. of out-lots 14 and 23, Chene farm, 349, Vol. 6.
 Sub. of part of Godfroy farm P. C. 726, between Howard and Marquette Sts.; 369, Vol. 7.
 Sub. of out-lot 13, L. Moran farm; 395, Vol. 7.
 Specht's sub. of part of lot 2, Lognon farm, and of lot 4, block 8, Thompson farm; 399, Vol. 7.
 Sub. of W. $\frac{1}{4}$ of P. C. 91, from Watson to Fremont Sts.; 434, Vol. 8.
 Sub. of P. C. 112, for the heirs of Antoine Labadie; 478, Vol. 9.
 Sub. of out-lot 58, St. Aubin farm; 599, Vol. 11.
 Sub. of the West part of block No. 7, Brush farm; 693, Vol. 12.
 Streets in O. L. 38, St. Aubin farm; 655, Vol. 12.
 Sub. of blocks 9, 11, 43, 51, and 55, sub. of Jos. Campan farm, P. C. 609; 727, Vol. 13.
 Seth Smith's sub. of lots 1, 2, 3, and 4, of Albert Crane's Sec. of the Thompson farm, and lot 57 of C. P. Woodruff's sub. of lot 3 South of Grand River Ave., Laferty farm, P. C., 228; 681, Vol. 12.
 Sub. of the Cooper property, being part of the Robertson and Seek or Meldrum lots and other property; 744, Vol. 13.
 Sub. of blocks 48, 61, 62, and 64, McDougall farm, N. Gratiot Ave.; 783, Vol. 14.
 Sub. of block 10, McDougall farm; 784, Vol. 14.
 Sub. of Park lot 66, estate of Sarah Davenport; 794, Vol. 14.
 S. W. Itsell's re-sub. of lots 6, 7, 8, block 90, Cass farm; 816, Vol. 14.
 Stoeppel's sub. of O. L. 4, Chene farm; 884, Vol. 15.
 Sub. of O. L. 54, 55, and 58, Porter farm; 905, Vol. 15.
 Sub. of O. L. 41 and 42 of Wesson's Sec., Labrosse and Baker farm; 930, Vol. 16.
 Sub. of O. L. 8, P. O. 729; 943, Vol. 16.

Sub. of the N. pt. of O. L. 185, and the S. 1 acre of O. L. 186, Rivard farm; 978, Vol. 17.
 Sub. of pt. of the Jones farm N. of Grand River Ave., 1063, Vol. 18.
 Sub. of W. $\frac{1}{4}$ of Private Land Claim No. 91, lying N. of Fremont St.; 1104, Vol. 19.
 Sub. of lot 32, blk 5, Thompson farm; 1159, Vol. 20.
 Sub. of the N. $\frac{1}{4}$ of Park Lot 43, T. 2 S., R. 13 E.; 1186, Vol. 20.
 Sub. of pt. of lot 2 of the sub. of pt. of the rear concession of P. C., 183; 1211, Vol. 20.
 Sub. of pt. of Breshler's sub. of pt. of the Porter farm between Leveret and Fabbri Sts.; 1213, Vol. 20.
 Sub. of lot 143, and pt. lot 144 of the sub. of McCune's sub. of pt. of 11 Sec. 31, T. 1 S., R. 12 E.; 1284, Vol. 22.
 Sub. of O. L. 35, Baker farm, N. of Gr'd River Ave.; 1285, Vol. 22.
 Sub. of lot 54 of pt. of lots 35, 36, 37, 38, and 39, Baker farm, N. of Grand River Ave.; 1286, Vol. 22.
 Sub. of lot 1 and N'y 30 14-100 ft. of lot 2, sub. of Park lot 45; 1292, Vol. 22.
 Sub. of the S'y 111 50-100 feet of O. L. 189 and of lot 1 of Poupard's sub. of O. L. 187, L. Beaubien farm; 1301, Vol. 23.
 Stanton's sub. of O. L. 14 of Emily Campan's sub. of pt. of Sec. 31, T. 1 S., R. 12 E.; 1303, Vol. 22.
 Sub. of lot 6, O. L. 4, Dequindre farm; 1399, Vol. 23.
 Sub. of lots 75, 76, 77, and 78, of Bradish and Hibbard's sub. of part of the Loranger farm; 1431, Vol. 24.
 Sub. of block 7 sub. of the Jos. Campan farm, Private Claim 609; 1469, Vol. 24.
 Sub. of lots 104 to 111, both inclusive, of Frisbee and Foxen's sub. of part of fr'l sections 29, 31, and 32, T. 1 S. R. 12 E., 1493, Vol. 25.
 Sub. of Chas. Moran farm, N. of Forrest Avenue, and between Jefferson Avenue and Larned St., and lots 1 and 2, between Woodbridge and Franklin Sts., 1524, Vol. 25.
 Sub. of land lying N. of Frederick St. and West of Hastings Street, and being part of the C. Moran farm, 1529, Vol. 25.
 Simons sub. of O. L. 21, Chene farm, 1530, Vol. 25.
 Subd'n of south part of lot 4, rear concession, Mullett farm; 1646, Vol. 27.
 Sub. of O. L. 20, of the sub. of the Chene estate, Chene farm; 1539, Vol. 25.
 T. L. Campan's sub. of block 39, James Campan farm; 78, Vol. 2.
 Theo. J. Park's sub. of lots 61, 62, 64, 65, 66, and 67, Riopelle farm; 668, Vol. 12.
 Thos. McGraw's sub. of part of Porter farm, and part of Sec. 2, T. 2 S., R. 11 E.; 759, Vol. 13.
 T. J. Cox's sub. of the E. $\frac{1}{4}$ of lot 23, Crane farm except S'y 40 ft.; 1042, Vol. 18.
 Taft's sub. of lots 10, 11, and 12, E. part of Thompson farm; 138, Vol. 3.
 Thos. McGraw's re-sub. of lots 1 and from 5 to 25, inclusive, of Thos. McGraw's sub. into lots of part of the Porter farm, also pt. of Sec. 2, T. 2 S., R. 11 E.; 1253, Vol. 21.
 Vincent's subdivision of part of out lot 186, south of Indiana street, Rivard farm; 1624, Vol. 27.
 Van Dyke's sub. of part of Antoine Beaubien farm; 59, Vol. 1.
 Wesson and Ingersoll's sub. of part of P. O. 729; 344, Vol. 6.
 Wm. McGrath's sub. of lots I, J, and K of McGrath's Sec. of B. G. Stimson's sub. of Park lots 55, 56, 57, and 58; 495, Vol. 9.
 Wien's sub. of part out lot 7, Dequindre farm; 625, Vol. 9.
 Wm. E. Lovett's sub. of lot 5 of sub. of lot 8, P. C. 727; 630, Vol. 9.
 Wm. L. Woodbridge's sub. of blocks 93 and 94, and N. part of J. T. Abbott's lot, Woodbridge farm; 591, Vol. 11.

- Wm. C. Maybury's sub. of lot 18, of Mandlbaum's sub. of eastern pt. of $\frac{1}{4}$ Sec. 36, T. 18, R. 11 E., and eastern pt. of $\frac{1}{4}$ Sec. 1, T. 28, R. 11 E.; 647, Vol. 11.
- W. C. Maybury's sub. of lot 10, of Theo. J. and Dennis J. Campan's Plat of the sub. of $\frac{1}{4}$ Secs. No. 29 and 32; 1095, Vol. 19.
- Wesson's sub. of block 2, Jos. Campan farm; 690, Vol. 12.
- Wesson's sub. of 8, $\frac{1}{4}$ of lot 17, Joseph Campan farm, P. C. 609; 337, Vol. 6.
- W. B. Wesson's Plat showing opening of Warren Ave. through O. L. 17 of the sub. of E. pt. of Thompson farm, P. C. 327; 1023, Vol. 17.
- Wirth's re-sub. of the N. pt. of lot 13, Leib farm; 1233, Vol. 21.
- Ward's sub. of pt. of the B. Chapoton farm, between Berlin and Heidelberg Sta.; 1113, Vol. 19.
- Wirth's sub. of the N. pt. of lot 13 of the Leib farm; 1106, Vol. 19.
- Westmore and McGraw's sub. of lot 45, Guoin farm, and lots 57 and 58, Rlopelle farm, N. Jefferson Ave.; 836, Vol. 14.
- Wm. J. Craig sub. of O. L. 17, Chene farm; 958, Vol. 16.
- Wohlfarth's sub. of 8 acres of Loranger farm N. of Braddish and Hubbard sub.; 1068, Vol. 18.
- W. P. Reed's sub. of the S'ly pt. of O. L. 20, Connor's sub. of Forsythe farm; 1318, Vol. 22.
- W. C. Maybury's sub. of lot 500 of J. W. Johnston's sub. of the Porter and Campan farms; 1177, Vol. 20.
- Williams and Desnoyer's sub. of lots 2, 3, and 4, sub. of out-lot 122, L. Beaubien farm; 22, Vol. 1.
- Sub. of pt. of P. C. 39, River Rouge, between Chicago Road and M. C. R. R., Dearborn; 1322, Vol. 22.
- Joseph Yerke's sub. of the northerly part of fractional $\frac{1}{4}$ Sec. 30, Ten Thousand Acre tract, Greenfield; 113, Vol. 2.
- Atkinson's sub. of Park lot 6 of the sub. of Sec. 57, Ten Thousand Acre tract; 1587, Vol. 23.
- Atkinson's sub. of the south part of lot 1, of the sub. of $\frac{1}{4}$ Sec. 57, Ten Thousand Acre tract; 1300, Vol. 22.
- Baxter, Lichtenburg, Melvin, Perrien, Kuhn, and Arndt's sub. of lots 52 and 54, of P. C. 609, Hamtramck; 281, Vol. 5.
- Beste's sub. of lots 5, 6, 7, of the sub. of E. pt. of P. C. 678, N. W. of the Fort Gratiot road, Hamtramck; 968, Vol. 16.
- Beck's sub. of part of $\frac{1}{4}$ Secs. 55 and 56, Ten Thousand Acre Tract; 499, Vol. 9.
- Extension of Joseph Campan, Grandy, and Harper Aves., Hamtramck; 437, Vol. 8.
- F. L. Heltz's (by F. Adams, assignee) sub. of part of P. C. 16, Hamtramck; 409, Vol. 7.
- F. Gies's sub. of O. L. 2, Chapoton farm, Hamtramck; 761, Vol. 13.
- F. W. Bagg's sub. of that part of lot 7, Beaufait farm, P. C. 19, between Lafayette and Antietam Sta., Hamtramck; 831, Vol. 14.
- F. W. Bagg's sub. of pt. of blk 7 of the Beaufait farm, Hamtramck; 1092, Vol. 19.
- Guillox and Whittaker's sub. of lot No. 12, $\frac{1}{4}$ Sec. 58, and part of $\frac{1}{4}$ Sec. 43, Ten Thousand Acre Tract; 1622, Vol. 27.
- Grandy's sub. of lot 56, and lots 64 and 66, P. C. 609, Hamtramck; 433, Vol. 8.
- Hibbard Baker's sub. of lots 4, 5, and 6, and part of lot 3, of the sub. of P. C. 644, and the E. 53 91-100 ft. of P. C. 723; 1473, Vol. 24.
- Henry Weber's sub. of part of Secs. 55 and 56, Ten Thousand Acre Tract; 75, Vol. 2.
- Holcomb and Sears' sub. of lots 1, 2, 3, 11, 12, and 13, and N. $\frac{1}{4}$ of lot 19, of the sub. of P. C. No. 10, R. Beaubien farm, part of P. C. No. 644; 1437, Vol. 24.
- Hibbard Barker's sub. of lot 2, of the sub. of $\frac{1}{4}$ Sec. 57, Ten Thousand Acre Tract; 1512, Vol. 25.
- John C. William's sub. of N. W. $\frac{1}{4}$ and part of the N. E. $\frac{1}{4}$ of Sec. 18, Ten Thousand Acre Tract; 465, Vol. 7.
- Koch's sub. of pt. of Park lot No. 7, of the sub. of Sec. 57, Ten Thousand Acre Tract, T. 1 S., 12 E.; 1537, Vol. 26.
- Lowe's sub. of lot No. 1, of $\frac{1}{4}$ Sec. 44, of Ten Thousand Acre Tract; 1602, Vol. 26.
- Miner and Lorman's sub. of lots 11, 12, and 13 of sub. of P. C. 644, and E. 53 91-100 feet of P. C. 723, N. of Jefferson Ave., Hamtramck; 309, Vol. 6.
- Mott's sub. of part of the S. 40 acres of $\frac{1}{4}$ Sec. 57 of the Ten Thousand Acre Tract, Hamtramck; 439, Vol. 8.
- Moses W. Field's sub. of P. C. 16, Hamtramck; 339, Vol. 6.
- Moses W. Field's sub. of that pt. of P. O. lying between Lafayette street and Linden Park avenue; 1632, Vol. 27.
- M. H. Butler's sub. of part of P. C. 357, E. of Cadillac avenue, between Mack and Shoemaker roads, Hamtramck; 544, Vol. 10.
- P. Desnoyer's re-sub. of part of easterly $\frac{1}{4}$ of southwesterly $\frac{1}{4}$ of P. C. 19, N. of Jefferson Ave., being lots 89 to 100, inclusive, of the old sub., Hamtramck; 111, Vol. 2.
- Perrien's sub. of lots 58 and 62, P. C. 609, Hamtramck; 261, Vol. 5.
- Plat of Mitchell Ave., P. C. 609, -P. C. 9 and 454, Hamtramck; 435, Vol. 8.
- Robinson's sub. of lots 46, 47, and 48, of Livingston's sub. on $\frac{1}{4}$ Sec. 59, Ten Thousand Acre Tract, T. 2 S., R. 12 E., Hamtramck; 51, Vol. 1.
- R. P. Tom's sub. of part of P. C. 257 and 337, W. of Cadillac Ave., between the Mack and Shoemaker roads, Hamtramck; 535, Vol. 2.
- Sub. of S. W. $\frac{1}{4}$ of Sec. 31, T. 1 S., R. 12 E., Hamtramck; 23, Vol. 1.
- Sub. of that pt. of P. C. lying between the Mack road and lot 19 of the estate of R. Beaubien, Hamtramck; 964, Vol. 16.
- Scott's sub. of the property of Mrs. Girard, comprising the whole of lots 11, 12, and 13 of the sub. of the estate of the late Peter Girard among his heirs, being part of the Lieb farm, Hamtramck; 310, Vol. 6.
- Sub. of pt. of the Louis Chapoton farm, P. C. No. 573, Hamtramck; 1171, Vol. 20.
- Steiner's sub. of the N. pt. of lots 3 and 4 of the sub. of the W. $\frac{1}{4}$ of Sec. 55, 10,000 Acre Tract; 1302, Vol. 22.
- Standish's sub. of lot 1 of the sub. $\frac{1}{4}$ sec. 33, of the 10,000 Acre Tract; 1623, Vol. 27.
- Tom's and Butler's sub. of Sec. 1 of rear concessions of P. C. 257 and 337, Hamtramck; 60, Vol. 1.
- Wm. J. Waterman's sub. of S. E. $\frac{1}{4}$ of Sec. 3 and N. E. $\frac{1}{4}$ of Sec. 8, T. 1 S., R. 12 E., Hamtramck; 1079, Vol. 18.
- Andrew J. Linzee's sub. of the southerly half of Lot No. 7 of Campan's sub'd'n of P. C. 206, Springwells; 1588, Vol. 26.
- B. Hubbard's sub. of part of P. C. 77, N. of Michigan Ave., Springwells; 629, Vol. 11.
- B. Hubbard's sub. of the W. $\frac{1}{4}$ of P. C. 77, S. of Michigan Ave., Springwells; 323, Vol. 6.
- Brandon and McKinstry Avenues and Albert Street, on P. O.'s 47 and 583; 1493, Vol. 23.
- Olark's sub. of lots 13, 14, 15, 16, 19, 20, 23, 24, 27, 28, 29, and 30, Crawford's sub. of Fort Tract, being part of P. C. 270 and 282, T. 2 S., R. 11 E., Springwells; 383, Vol. 7.
- O. F. Campan's sub. of the W. $\frac{1}{4}$ of rear concession of P. C. 78, Springwells; 403, Vol. 7.
- O. F. Campan's re-sub. of lots 65, 64, 61, 59, and 57, of W. $\frac{1}{4}$ P. C. 78, north of Michigan Ave., Springwells; 565, Vol. 10.
- O. F. Campan's sub. of lots 13, 15, and 17 of C. F. Campan's sub. of W. $\frac{1}{4}$ of P. C. 78, N. of Chicago road, Springwells; 612, Vol. 11.
- Oloott, Gilbert, and Barkume's sub. of lots 11, 13, and 14, and lots 1, 2, and 3 of lot 15, P. C. 206, T. 2 S., R. 11 E., Springwells; 49, Vol. 1.

C. J. Nall's sub. of part of W. $\frac{1}{4}$ of P. O. 78, N. of G. T. R. R., Springwells; 171, Vol. 3.
 Orain's sub. of lot 64, P. C. 30, Springwells; 190, Vol. 4.
 Orain's sub. of lot 93 of P. C. 563, Springwells; 311, Vol. 6.
 Daniel Scotten's re-sub. of that part of P. C. 32, and easterly part of P. C. 268, lying N. of Dix Ave., Springwells; 57, Vol. 1.
 Daniel Scotten's re-sub. of P. C. 32, and the E. part of P. C. 268, Springwells; 84, Vol. 2.
 Driggs's subd'n of lots 10 and 11 of the subd'n of P. O. No. 47, between Fort Street and Dix Road; 1641, Vol. 27.
 Eli Barkume's sub. of lot 3 of lot 15 in P. C. 266, Springwells; 193, Vol. 4.
 Fred. C. Lutge's sub. of lots 1, 2, 3, 4, 5, 6, and 7, of Jos. Bushey's sub. of block D of the sub. of part of P. C. 171, N. of Michigan Ave., Springwells; 929, Vol. 16.
 F. Buhl's sub. of lots 19 to 26 inclusive, of the sub. of the E. pt. of P. C. 78, S. of Fort St., T. 2 S., R. 11 E., Springwells; 946, Vol. 10.
 F. X. Stark's sub. of part of P. C. 574, N. of lots 43 and 44 of the sub. of the estate of Stephen Livernois; 881, Vol. 15.
 Henderson and Griffith's sub. of E. 16 acres of P. C. 543, lying N. of Michigan Ave., Springwells; 142, Vol. 3.
 Hammond and Rich sub. of pt. of P. C. 47 and 583 N. of Michigan Ave., and Hammond's sub. of lot 51 of P. C. 30, Springwells; 1093 Vol. 19.
 H. Hagerty's sub. of P. C. 543, and lots 14 and 15, P. C. 60, Springwells; 801, Vol. 14.
 Hesselbacher's sub. of lots 58 and 59, of the estate of Stephen Livernois, on P. C. 574, T. 2 S., R. 11 E., Springwells; 1544, Vol. 26.
 J. C. D. Williams's sub. of lot 17 of P. C. 30 of Springwells; 371, Vol. 7.
 John O. Williams's sub. of lot 40, P. C. 30, Springwells; 493, Vol. 9.
 James F. Joy's sub. of P. C. No. 540; 1619, Vol. 27.
 Kent and Hurd's sub. of lots 49, 50, 54, 55, 74, 75, 80, 92, 93, 98, 101, and 102 of the estate of Stephen Livernois, Springwells, P. C. 574; 1004, Vol. 10.
 Lillibridge and Latham's sub. of lots 85 and 86 of the sub. of the estate of Stephen Livernois on P. C. 574, Springwells; 1058, Vol. 18.
 M. W. Field's sub. of lots 25, 26, 27, 28, 29, 30, 31, 32, and 33 of Bartholomew's sub. of P. C. 47, Springwells; 330, Vol. 6.
 M. Sage's sub. of part of lot 13 of P. C. 718, Springwells; 217, Vol. 4.
 Martin's sub. of lots 38 and 39 Scotten's sub. of Hubbard's sub. of P. C. 77, W. of Indian Ave., Springwells; 920, Vol. 16.
 Mich. Carbon Works sub. of Sec. 2, pt. of P. C. No. 340, Springwells; 1003, Vol. 17.
 Mich. Carbon Works sub. of pt. of P. C. 340, Springwells; 1004, Vol. 17.
 Mary A. Campau's sub. of the W. $\frac{1}{4}$ of P. C. 78, S. of Fort St., Springwells; 1180, Vol. 20.
 People's sub. of part of P. C. 563; Springwells; 304, Vol. 7.
 Pohl's sub. of part of lots 58, 59, and 60; and Crawford's sub. of lots 63 and 68 of the sub. of Crawford's Fort Tract, Springwells; 418 Vol. 8.
 Plat of Rogneville Road in P. C. 340, Springwells; 1005, Vol. 17.
 P. Williams's sub. of lot 21 of P. C. 30; Springwells; 1021, Vol. 17.
 Rabant's sub. of O. L. 91, N. of Michigan Ave., of the sub. of pt. of P. C. 574 Springwells; 1106, Vol. 20.
 Sub. of lot 9 of the Ship Yard Tract, estate of Ernst Hanspach, T. 2 S., R. 11 E., Springwells; 446, Vol. 8.
 Sub. of lot 12, P. C. 30, Springwells; 484, Vol. 9.

Stecher and Rath's sub. of part of lots 46 and 47, of P. C. 30, between Chicago road and Grand Trunk Junc. Railway, Springwells; 515, Vol. 9.
 Sub. of lot 1 of Scotten and Lovett's sub. of part P. C. 267, etc., N. of Fort St., Springwells; 18, Vol. 1.
 Sub. of S. $\frac{1}{4}$ of lot 77, of P. C. 563, Springwells; 27, Vol. 1.
 Sub. of part of P. C. 260, N. of Michigan Ave., Springwells; 35, Vol. 1.
 Scotten and Lovett's sub. of part of P. C. 583, N. of Chicago Road, Springwells; 58, Vol. 1.
 Sub. of part of P. C. 78, between Michigan Ave. and M. O. R. R., Springwells; 146, Vol. 3.
 Sanderson and Johnston's sub. of lot 19 of P. C. 30, Springwells; 314, Vol. 6.
 Sanderson and Johnston's sub. of lot 35 of P. C. 30, Springwells; 315, Vol. 6.
 Stark's sub. of the S. E. 2 acres of lot 10, P. C. 266, Springwells; 1051, Vol. 18.
 Sub. of lots 36, 37, and 40, of Crawford's sub. of Fort Tract, being part of P. C. 268, Springwells; 710, Vol. 12.
 Sub. of estate of Alexander Campbell and dower of Mary Miller, on Sec. 8, T. 2 S., R. 11 E., Springwells; 715, Vol. 12.
 Sub. of Walter Crane farm, Springwells; 737, Vol. 13.
 S. Crawford's sub. of lots 1, 2, 3, and 4, of sub. of Crawford's Fort Tract, Springwells; 757, Vol. 13.
 Scotten and Lovett's re-sub. of that part of P. C. 683, lying N. of Dix Road and S. of M. O. R. R., Springwells; 789, Vol. 14.
 Scripps and Brerly's sub. of lot 49, of sub. of P. C. 30, Springwells; 1070, Vol. 18.
 Stark's sub. of lots 56 and 58 of the estate of Stephen Livernois, P. C. 574, Springwells; 1084, Vol. 18.
 Scripps's sub. of lots 99 and 100 of the sub. of P. C. No. 574, Springwells; 1103, Vol. 19.
 Thos. Rycraft's sub. of southern part of lot 5 of P. C. 583, Springwells; 931, Vol. 16.
 Thierry's sub. of lots 38, 39, and 40, of Hubbard's sub. of P. C. 77, N. of Fort St., and lot 70, of P. C. 563, Springwells; 144, Vol. 2.
 Thompson's sub. of lot 56, P. C. 30, Springwells; 248, Vol. 6.
 T. K. Adams's sub. of lot 6, P. C. 583, Springwells; 319, Vol. 6.
 Thompson's sub. of lot 56 of P. C. 30, T. 2 S., R. 11 E., Springwells; 56, Vol. 1.
 Welch's sub. of the southern part of P. C. 574, Springwells; 305, Vol. 6.
 Wesson and Ingersoll's sub. of P. C. 171, S. of Michigan Ave., Springwells; 42, Vol. 1.
 Wesson's sub. of lot 10, and Wesson and Ingersoll's sub. of lot 8, P. C. 268, Springwells; 799, Vol. 14.
 Wm. B. Wesson's sub. of lot 1 and a rectangular piece of land lying between lots 1 and 2, 55.65 ft. wide along Lover's Lane and 148.58 ft. long at right angles to Lover's Lane, all of the sub. of O. L. 24 of P. C. 30, Springwells; 973, Vol. 17.
 W. T. Hurd's sub. of part of W. $\frac{1}{4}$ of P. C. 574, Springwells; 987, Vol. 16.
 Walker's sub. of the west pt. of lots 24, 25, and the S. W. pt. of lot 26 of the sub. of Meldrum farm, P. O. 18, S. of Mack road, Springwells; 1886, Vol. 53.
 Baker's sub. of lot 10 of the sub. of pt. of P. C. 268 and 270, N. of Fort St.; 1316, Vol. 22.
 F. C. Lewern's sub. of lots 5, 6, 7, 8, and E. $\frac{1}{4}$ of lot 9 of Scotten and Lovett's sub. of all those pts. of P. C. No. 267, 268, and 270, lying between Fort St. and the Detroit, Monroe & Toledo R. R., and W. of Waterman Ave.; 1249, Vol. 21.
 J. Dewey's sub. of lots 45, 47, 48, 49, and 50, of Leavitt's sub. of part of P. C. 574 and 171; 811, Vol. 14.

- Julius Freund's sub. of lots 33 to 36 inclusive, on the W. side of Meldrum Ave., of Anna E. Russell's sub. of pt. of the Meldrum and Beaufort farms; 1361, Vol. 23.
- M. Sage's sub. of part of lot 13 of P. C. 718, S. of Fort St.; 870, Vol. 7.
- Moses W. Field's sub. of pt. of P. C. 67; 1382, Vol. 23.
- Walker's sub. of lots 114 to 125 inclusive, of Anna E. Russell's sub. of Meldrum farm; 1356, Vol. 23.
- Wolff's sub. of lots 6, 7, and 8, Scotten's sub. of lots 71, 72, 73, and 74 of P. C. 563, T. 3 S., R. 11 E.; 1634, Vol. 27.
- DOWNEY**, 1189, Vol. 20.
- DUNDEE**:
- Curtiss's Plat, 847, Vol. 15.
- Randall's Plat, 848, Vol. 15.
- Wilkinson's Plat, 849, Vol. 15.
- DURAND**, 863, Vol. 10.
- W. H. Putnam's Addition, 589, Vol. 10.
- EASTMANVILLE**:
- T. Hefferan's sub., 587, Vol. 10.
- ECORSE, TOWNSHIP OF**, 527, Vol. 9.
- E. E. Clark's sub. of part of lot 5, division of Geo. Clark estate in n. Secs. 20 and 21, T. 3 S., R. 11 E.; 809, Vol. 14.
- Edith E. Clark's re-sub. of pt. of lot 5 of the division of the Geo. Clark estate in n. Secs. 20 and 21, T. 3 S., R. 11 E.; 1118, Vol. 19.
- Eureka Iron Co.'s sub. of S. W. $\frac{1}{4}$, Sec. 24, T. 3 S., R. 10 E., 871, Vol. 15.
- Eureka Iron and Steel Works sub. of pt. of Sec. 29, T. 3 S., R. 11 E., west of D., M. & T. R. E.; 1513, Vol. 25.
- Sub. of pt. of P. O. No. 25; 1178, Vol. 30.
- Sub. of pt. of P. C. 226, 496, 497, and 525; 598, Vol. 11.
- EASTPORT**, 1623, Vol. 27.
- EATON RAPIDS**:
- Smith's Addition, 1169, Vol. 30.
- Blair's Addition, 1592, Vol. 23.
- EAST ELK RAPIDS**, 858, Vol. 15.
- EAU CLAIRE**, 1202, Vol. 20.
- Keigley's Addition, 1296, Vol. 22.
- EAST HANCOCK**, 1571, Vol. 23.
- EAST SAGINAW**:
- Adam Weget's sub. of N. E. $\frac{1}{4}$ of out-lot 53, Glasby and Gallagher's Add., 877, Vol. 16.
- Brechesbauer's sub. of out-lot 38, of Glasby and Gallagher's Addition; 487, Vol. 9.
- Bundy and Youmand's Addition, 25, Vol. 1.
- Conrad Fey's sub. of the E. $\frac{1}{4}$ acres of S. $\frac{1}{4}$ of out-lot 44 of Glasby and Gallagher's Addition; 1144, Vol. 19.
- Dieckman's sub. of out-lot 19 of Glasby, Gallagher and Little's Addition; 1319, Vol. 22.
- Elizabeth B. Curtis's sub. of block 2, English's Addition; 433, Vol. 8.
- Fish, Phelon and Remington's Addition; 124, Vol. 2.
- Fitzhugh's sub. of S. E. $\frac{1}{4}$, Sec. 31, T. 12 N., R. 5 E.; 185, Vol. 3.
- Gallagher's Addition, 216, Vol. 4.
- Horr's Addition, 2, Vol. 1.
- H. H. Boergert's sub. of N. W. $\frac{1}{4}$ of out-lot 49, Glasby and Gallagher's Addition; 141, Vol. 3.
- Hoyt and Ten Eyck's sub. of block 8, Hoyt's Plat; 618, Vol. 11.
- Jesse Hoyt's sub. of a pt. of S. $\frac{1}{2}$ of lot 3, English's Addition; 1077, Vol. 18.
- Newton's sub. of out-lot 16, of Glasby, Gallagher and Little's Addition; 1305, Vol. 22.
- Passolt's sub. of pt. of out-lot 43, Glasby, Gallagher and Little's Addition; 1388, Vol. 23.
- Remington's 2d Addition; 125, Vol. 2.
- Rust and Hay's Addition, 215, Vol. 4.
- Sarah Bugbee's sub. of so much of the W. $\frac{1}{4}$ of S. W. $\frac{1}{4}$, Sec. 20, as lies W. of the Flint and Pere Marquette R. R., T. 12 N., R. 5 E.; 1010, Vol. 17.
- Smith's sub. of lots 1, 2, 3, and 4, block 53, Emerson's Addition; 161, Vol. 3.
- Sub. of out-lot 18 and pt. of 19, Riley's Reservation; 1317, Vol. 23.
- Sec. 4, Brady Hill Cemetery; 521, Vol. 9.
- Sarah Bugbee's sub. of so much of the W. $\frac{1}{4}$ of S. W. $\frac{1}{4}$, Sec. 20, as lies W. of the Flint and Pere Marquette R. R., T. 12 N., R. 5 E.; 1010, Vol. 17.
- W. L. and O. A. Goulding's Addition, 99, Vol. 2.
- W. Fettig's sub. of N. W. $\frac{1}{4}$ of O. L. No. 53, Glasby and Gallagher's Addition; 1561, Vol. 26.
- EAST TAWAS**:
- Trustees' Addition, 805, Vol. 14.
- EAST LAKE**, 1423, Vol. 24.
- EDMORE**, 642, Vol. 11.
- Preston & Co.'s Addition, 649, Vol. 11.
- Wilmarth's Addition, 673, Vol. 12.
- Brown's Addition, 923, Vol. 16.
- EDWARDSBURG**:
- Benj. F. Wilkinson's Addition, 603, Vol. 11.
- ELK RAPIDS**:
- Craw's Addition, 1389, Vol. 33.
- ELMWOOD**, 1477, Vol. 23.
- ENGLEWOOD**, 1424, Vol. 24.
- ELM HALL**:
- T. W. Palmer's Addition, 492, Vol. 9.
- ELMIRA, Coat's Addition, 1253, Vol. 21.
- Coat's 2d Addition, 1387, Vol. 23.
- ELSIE**:
- Lyman Cobb's Addition, 943, Vol. 12.
- Van Duesen's Addition, 1515, Vol. 25.
- EMMET**:
- Dunnegan's Addition, 301, Vol. 6.
- EMMET CITY**, 1140, Vol. 19.
- EMMET PARK** (near Battle Creek), 1315, Vol. 22.
- ESCANABA**:
- The Proprietor's 1st Addition, 1143, Vol. 12.
- Campbell's Addition, 923, Vol. 16.
- Campbell's Addition, No. 2; 1539, Vol. 22.
- Second Addition, 1247, Vol. 21.
- Campbell's Addition No. 3; 1605, Vol. 26.
- EVART**:
- Snyder's Addition, 419, Vol. 8.
- FAIRFIELD**:
- O. J. Avery's Addition, 97, Vol. 2.
- O. J. Avery's Addition No. 2; 1041, Vol. 13.
- FAIRGROVE**, Liken and Bach's Plat, 1374, Vol. 23.
- FALMOUTH**, 554, Vol. 10.
- FELCH MOUNTAIN**, 1191, Vol. 20.
- FENNVILLE**:
- Cook and Barron's Addition, 938, Vol. 16.
- Hutchin's Addition, 1383, Vol. 23.
- Raymond's Addition, 1483, Vol. 23.
- FIFE LAKE**:
- Eckenfels and Bonnell's Add., 1223, Vol. 11.
- FISHER STATION**:
- J. W. Converse's Addition, 173, Vol. 3.
- FLINT**:
- Wilcox's re-plat of block A, McFarlan & Co.'s River Addition, 63, Vol. 1.
- Carrier's Addition, 900, Vol. 11.
- FRANKENMUTH**:
- Rapprecht's Addition, 465, Vol. 8.
- FRANKFORT**:
- Delbridge's Addition, 369, Vol. 7.
- 1st Addition, 390, Vol. 7.
- FREETPORT**, 381, Vol. 7.
- Sam'l Roush's Addition and south half of original plat, 1800, Vol. 26.
- FREDERICKVILLE**, 590, Vol. 11.
- McRae's Addition, 1015, Vol. 17.
- FREESOIL** (O. C. Goodenough, Prop.), 1073, Vol. 13.
- FREESOIL** (H. C. Tallman, Prop.), 1155, Vol. 22.
- Dilley's Addition, 939, Vol. 16.
- FREDERICKTON**, 791, Vol. 13.
- FREMONT CENTER**:
- Jones and Alliger's Addition, 169, Vol. 2.
- Vanarendon and Decker's Addition, 179, Vol. 8.
- Ephraim Misner's Addition, 883, Vol. 15.
- FREMONT**:
- Laura J. Walter's Addition, 1009, Vol. 17.
- Nim's Addition, 1463, Vol. 24.

FORESTVILLE:

Allardt and Gernt's Addition, 532, Vol. 9.
Ward's Addition, 573, Vol. 10.

FORT GRATIOT:

Baraum and Garbutt's sub. of Hartman's sub. of lot 18, in the McNeil Tract, 1843, Vol. 22.

FORT GRATIOT—LIGHT-HOUSE RESERVATION,

380, Vol. 5.

FORT GRATIOT—MILITARY RESERVATION:

Thomas S. Skinner's sub. of lot 3 of outstanding lot F,—of part of, 803, Vol. 6.

FORTORIA, 1050, Vol. 18.**FRUITPORT:**

Thomas M. Nelson's Addition, 157, Vol. 3.
Calkins and Crippin's sub. of block 34; 803, Vol. 14.
Fitzhugh's sub. of part of Sec. 3, T. 23 N., R. 5 E., 753, Vol. 13.

GAGE TOWN:

Wm. Clever's Addition, 456, Vol. 8.
GALIN, 534, Vol. 9.

GATES:

Daniel M. Woodruff's Addition, 458, Vol. 8.
GAYLORD, 291, Vol. 5.

Geo. H. Smith's Addition, 733, Vol. 13.

Marshall's Addition, 814, Vol. 14.

GLENWOOD, 804, Vol. 6.**GRAND HAVEN:**

Leggett's Addition, 83, Vol. 2.

GRAND LEDGE:

Halbert's Addition, 357, Vol. 6.

GRAND RAPIDS AND VICINITY:

A. Jones' sub. of lots 31 to 48, inclusive, of Jones's Addition, 1479, Vol. 25.

Allen McDowell's Addition, 110, Vol. 2.

A. Haizman's sub., 375, Vol. 5.

A. B. Watson's sub. of S. $\frac{1}{2}$ of Gore lot 2, and N. $\frac{1}{2}$ of Gore lot 3, Smith and Van Allen's Addition, 748, Vol. 13.

A. Campan's 3d Addition, 887, Vol. 15.

Arle Van Brie's Addition, 1858, Vol. 22.

Boyd and Van Leenwen's 2d Plat, 6, Vol. 1.

Barth's Addition, 277, Vol. 5.

Bekin's Addition, 1306, Vol. 22.

Barnett's sub. of Platt's sub. of lot 22 of A. Campan's Addition; 1019, Vol. 17.

Carr's Addition, 1448, Vol. 24.

C. L. Covell's Addition, 1449, Vol. 21.

O. W. Dipple's subdivision, 4, Vol. 1.

Canton Smith's Addition, 123, Vol. 2.

Curtis's Addition, 9, Vol. 1.

Caulfield's Addition, 213, Vol. 4.

Clement's Addition, 251, Vol. 5.

C. Ward's sub., 294, Vol. 5.

Clark's sub. of S. $\frac{1}{2}$ of block 8, Stewart's Addition; 295, Vol. 5.

Colton's sub. of block 8; Holbrook's Addition; 329, Vol. 6.

Cross Addition, 335, Vol. 6.

Christ's sub. of E. $\frac{1}{2}$ of block 32, Stewart and Ives's Addition; 363, Vol. 7.

Clement's 2d Addition, 365, Vol. 7.

Chas. Jones's Addition, 503, Vol. 9.

Chas. C. Pettibone and Co.'s sub., T. 7 N., R. 12 W.; 981, Vol. 17.

Dolbee's Addition, 90, Vol. 2.

Everett's Addition, 229, Vol. 4.

Extension of the Island Addition, 269, Vol. 5.

E. Powell's sub. of lot 5, block 2, of George Campan's Addition; 668, Vol. 12.

Fralick's Addition, 168, Vol. 3.

Fralick's sub. of lots 17, 18, and 20, A. Campan's Addition; 17, Vol. 1.

Ford's sub. of W. $\frac{1}{2}$ of block 32, Stewart and Ives's Addition; 263, Vol. 5.

Fitch's sub. of lots 4, 5, and 6, block 32, Stewart and Ives's Addition; 1263, Vol. 21.

Godfrey and White's Addition, 31, Vol. 1.

Geo. C. Fitch's Addition, 481, Vol. 9.

Grove and Brewer's Addition, 177, Vol. 3.

Hoyt and Adams's Addition, 132, Vol. 3.

Kellogg's sub., 125, Vol. 2.

Hogebloom's 2d Addition, 85, Vol. 2.

Hockstra and Co.'s Addition, 213, Vol. 4.

H. A. Vedder's sub., 351, Vol. 6.

H. G. Stone's Addition, 341, Vol. 6.

H. G. Stone's Addition, 621, Vol. 11.

H. G. Stone's 3d Addition, 1296, Vol. 20.

H. H. Dennis's sub. of part of E. P. Fuller's sub., 48, Vol. 1.

Hollister and Boyd's Addition, 1335, Vol. 22.

Innes and McReynolds's Addition, 83, Vol. 2.

J. H. Scott's sub., 424, Vol. 8.

Judd's sub. of blocks 1, 13, 14, 15, 22, and 23 of Boynton and Judd's Lake Addition, 484, Vol. 8.

Jenning's Addition, 606, Vol. 11.

J. W. Arndt's sub., 574, Vol. 10.

J. Fenny's Addition, 578, Vol. 10.

Jones's Addition, 1086, Vol. 18.

Jonson's Addition, 1121, Vol. 19.

Jenison's sub. of Gore lot or block 1, and blocks 2, 8, and 18, Smith and Van Allen's Addition, 1123, Vol. 19.

Jonson's sub. of lot 4, Smith and Van Allen's Addition, 1123, Vol. 19.

J. O. Shaw's sub. of a part of lot 1, block 1, of Geo. Campan's plat, 1396, Vol. 23.

J. W. Converse's Replattd Addition, 1447, Vol. 24.

Knapp's sub. of lot 50, Colt and Curtis's Partition Plat, and Knapp and Co.'s sub. of block 1, Colt and Co.'s Addition, 680, Vol. 12.

Laraway's Lake Addition, 882, Vol. 10.

McDowell's sub. of lot 10, A. Campan's Addition, 18, Vol. 1.

McElwee's Addition, 165, Vol. 3.

McGurrin's sub. of lots 1 to 18, block 7, Grant's Addition, 1157, Vol. 20.

McCurd's Addition, 1368, Vol. 23.

Morhard's 2d sub. of a part of lots 59 and 60, Colt and Curtis's partition plat, 1369, Vol. 23.

Millie's Addition, 1290, Vol. 22.

Northrup's 2d Addition, 408, Vol. 7.

Nagele's Addition, 640, Vol. 11.

Nagele's 2d Addition, 1334, Vol. 22.

Perkins's sub. of lot 1, A. Campan's Addition; 108, Vol. 2.

Page's sub. of blocks 16 and 17 of Stewart and Ives's Addition, 220, Vol. 4.

Plainfield Ave. Addition, 1183, Vol. 20.

R. H. Smith and L. McCurdy's sub., 359, Vol. 7.

Robinson's Fair Ground Addition, 526, Vol. 9.

Richard's Addition, 1133, Vol. 19.

Samuel A. Brown's Addition, 243, Vol. 5.

Stevens and Pierce's Addition, 313, Vol. 6.

Subdivision of lot 103, Colt and Curtis's Partition Plat; 324, Vol. 6.

Skinner and Provin's sub. of blk 1, of Stewart and Ives's Addition; 597, Vol. 11.

Scranton's Addition, 443, Vol. 8.

Stocking and Smith's sub. of Stocking and Allen's Addition; 1043, Vol. 18.

Sinclair's sub. of lots 37 and 38, Allyn's Addition; 1254, Vol. 21.

Talford, Beckwith and Co.'s Addition, 163, Vol. 3.

Tanner Taylor's Addition, 1277, Vol. 21.

Tenhaff's Addition, 1289, Vol. 22.

The Case sub. of part of Richmond's Addition; 986, Vol. 17.

The Watrous Addition, 1552, Vol. 26.

The Hayden Addition, 1598, Vol. 28.

Voorheis and Miller's Addition, 345, Vol. 6.

Van Leeuwen's Addition, 21, Vol. 1.

Van Leeuwen and Gezon's sub. of part of block 6, Remington's Addition; 28, Vol. 1.

Sub. of lot 50, Sillas Hall's sub.; 47, Vol. 1.

Winegar and Stevens's Addition, 98, Vol. 2.

Weston, Dudley and Soule's sub. of part of lot 43, of Colt and Curtis's Partition Plat; 182, Vol. 3.

White's Addition, 225, Vol. 4.

White's 2d Addition, 1143, Vol. 19.

Weatherly's Addition, 829, Vol. 14.

West Side Addition, 883, Vol. 15.

Wallin's Addition, 1147, Vol. 19.

Wildor D. Steven's Addition, 1553, Vol. 26.

Watson and Weston's Addition, 1480, Vol. 25.

GRAND ARMY PARK, 1547, Vol. 26.

- GRAND MARAIS, 1433, Vol. 24.
 GRANT, 1525, Vol. 25.
 GRATIOT CENTER, Harrington's sub., 415, Vol. 7.
 GRAYLING, 276, Vol. 5.
 Goodale's Addition, 792, Vol. 14.
 Hadley's Addition, 889, Vol. 15.
 Hadley's Addition Amended, 1183, Vol. 20.
 Hadley's 2d Addition, 1184, Vol. 20.
 O. M. Barnes's Addition, 1267, Vol. 21.
 Roffee's Addition, 1309, Vol. 22.
 GREENVILLE:
 Blocks K, L, O, and P, Moon's Addition; 226, Vol. 4.
 Barr and Spencer's sub. of lot 7, Green's Plat; 245, Vol. 5.
 Church's Addition, 576, Vol. 10.
 C. O. Merritt's sub. of lots 2, 3, 7, 8, 9, and 10, of block 19 of Knian's 3d Addition; 181, Vol. 2.
 GREENFIELD:
 Lothrop avenue on the S. $\frac{1}{2}$ of $\frac{1}{2}$ sections 55 and 56, on the Ten Thousand Acre Tract; 1435, Vol. 24.
 GREGORY, 1546, Vol. 26.
 GREYVILLE, 1265, Vol. 21.
 GRIFFITH, 956, Vol. 16.
 Coddington's Addition No. 1, 985, Vol. 17.
 GROSS ISLE (E. side) Horace Gray's sub. of part of P. C. 552; 423, Vol. 8.
 Sub. of pt. of Sec's 552 and 553; 609, Vol. 11.
 Hosie's sub. of pt. of Sec. 553, E. side; 1183, Vol. 20.
 GROSS POINT:
 Beniteau's sub. of lot 4 on the sub. of the St. Jean farm, P. C. 26; 1380, Vol. 23.
 Division of Est. of Maryann Fournier, being N. E. $\frac{1}{4}$ of P. C. 613; 645, Vol. 11.
 Sub. of that pt. of Private Land Claim No. 111, lying S. of the Detroit and Lake St. Clair Plank Road; 997, Vol. 17.
 Sub. of Private Land Claim No. 696, adjoining the E. line of Sec. 13, T. 1 S., R. 13 E.; 1059, Vol. 18.
 HAMMOND STATION, 422, Vol. 8.
 HANOVER:
 Dean and Peabody's Eastern Addition, 263, Vol. 5.
 Dean and Peabody's Addition, 267, Vol. 5.
 HANCOCK:
 Osceola Consolidated Co's Addition, 1411, Vol. 23.
 HAWKSVILLE, 1281, Vol. 21.
 HARING, 770, Vol. 13.
 HARRISON, 699, Vol. 12.
 Wilson's Addition, 800, Vol. 14.
 HARTFORD, Warren's Addition; 444, Vol. 8.
 HEMLOCK, 3, Vol. 1.
 HEMLOCK GROVE, 942, Vol. 16.
 HESPERIA:
 Rowland's Addition, 972, Vol. 17.
 HIAWATHA, 1164, Vol. 20.
 HILLMAN, 1162, Vol. 20.
 Peter Bates's Addition, 1352, Vol. 23.
 HILLSDALE:
 Blackmar and Waldron's 1st Addition, 278, Vol. 5.
 Blackmar and Waldron's 2d Addition, 279, Vol. 5.
 HOLLY:
 Hadley's out-lots, 219, Vol. 4.
 HOPKINS:
 Hofmaster's Addition, 541, Vol. 10.
 Wlee's Addition, 545, Vol. 10.
 HOWELL:
 J. B. Skillbeck's Addition, 128, Vol. 3.
 McPherson's Prospect Place Addition, 204, Vol. 4.
 McPherson's 2d Prospect Place Addition, 209, Vol. 4.
 McPherson's 2d Addition, 249, Vol. 5.
 T. W. Wisner's Washington Heights Addition, 396, Vol. 7.
 HUDSONVILLE:
 Wilbur's Addition, 760, Vol. 13.
 IMLAY CITY:
 Continuation of Handley's Addit'n, 752, Vol. 13.
 Cook's Addition, 1377, Vol. 23.
 Hunt's Addition, 996, Vol. 17.
 INDIAN RIVER, 817, Vol. 14.
 M. A. McHenry's 1st Addition, 1269, Vol. 21.
 INGOLDSBORF, 723, Vol. 13.
 IONIA:
 Baldie's Addition, 870, Vol. 15.
 Colby's and Peck's Addition to Village Plat, 145, Vol. 3.
 O. Lovell's 3d Addition, 416, Vol. 8.
 Johnson's Addition, 28, Vol. 1.
 Stevenson and Lovell's Addition, 195, Vol. 4.
 Smith's Addition to Village Plat, 331, Vol. 6.
 Yeoman's Addition, 1451, Vol. 24.
 IONIA CEMETERY:
 Webber Bros. and Vanderheyden's Addition to Oakhill Cemetery; 1182, Vol. 20.
 W. H. Vanderheyden's Add. to Oakhill Cem., 1216, Vol. 20.
 Highland Park, 1534, Vol. 25.
 Sec. 6 of Highland Park Cem., 1503, Vol. 25.
 IRON CITY (Houghton Co.), 10, Vol. 1.
 Harney Mining Co.'s Addition, 12, Vol. 1.
 Iron King Mining Co.'s Addition, 11, Vol. 1.
 IRON CITY (Marquette Co.), 250, Vol. 5.
 Clark, Grove, and Campbell's Add. No. 1, 1236, Vol. 23.
 Republic Iron Co.'s Addition, 729, Vol. 13.
 Republic Iron Co.'s Addition No. 2; 822, Vol. 14.
 Republic Iron Co.'s Addition No. 3; 991, Vol. 17.
 Republic Iron Co.'s Addition No. 4; 992, Vol. 17.
 IRON MOUNTAIN:
 Stephenson and Flesheim's 1st Addition, 892, Vol. 15.
 IRON MOUNTAIN CITY, 732, Vol. 13.
 Buell, Jenkins and Spies's Addition, 1185, Vol. 19.
 Stephenson and Flesheim's 2d Addition, 1154, Vol. 19.
 IRON RIVER, 949, Vol. 16.
 " Addition, 1281, Vol. 23.
 INGALLS, 1573, Vol. 25.
 IRLINGTON:
 Heineman's Addition, 1536, Vol. 26.
 IRLINGTON, 1539, Vol. 26.
 " 1590, Vol. 26.
 Schoffen's Addition, 1563, Vol. 26.
 ISHFEMING:
 Cleveland Iron Mining Co.'s Addit'n, 26, Vol. 1.
 Excelsior Iron Co.'s Addition, 342, Vol. 6.
 Mildon's Addition, 1098, Vol. 19.
 ISLAND OF MICHELIMACKINAC:
 Hubbard's annex to the National Park, 1197, Vol. 20.
 ITHACA:
 Orwiner's Addition, 1599, Vol. 26.
 Phillips's Addition, 781, Vol. 13.
 Jeffrey's Addition, 1304, Vol. 22.
 JACKSON:
 Hingham and Rice's Addition, 790, Vol. 14.
 East Addition, 298, Vol. 5.
 Griswold's Addition, 19, Vol. 1.
 Gorham's Addition, 713, Vol. 12.
 Kesler's Addition, 265, Vol. 5.
 Wilson's Amended Addition, 5, Vol. 1.
 JAFFER:
 Livesey and Parker's Addition, 118, Vol. 2.
 Lowe's Addition, 147, Vol. 3.
 Eastern Addition, 251, Vol. 4.
 JENNINGS—Mitchell Bros'. Plat 1341, Vol. 22.
 JORDAN, 411, Vol. 7.
 KALAMAZOO:
 Austin and Tomlinson's Addition, 121, Vol. 3.
 A. B. Trowbridge's Addition, 788, Vol. 14.
 Bush and Patterson's 2d Addition, 3, Vol. 1.
 Chas. E. Stewart's 3d Addition, 1057, Vol. 13.
 Delos Phillips' Addition, 1643, Vol. 27.
 H. J. H. Edward's sub. of lots, 223, Vol. 4.
 Northwest Addition, 813, Vol. 14.
 Raney's Addition, 581, Vol. 10.
 Revised Plat of Prouty's Addition, 762, Vol. 13.
 Second Revised Plat of Dudgeon and Cobb's sub. of 25 acres in S. W. $\frac{1}{4}$ of S. W. $\frac{1}{4}$, Sec. 10, T. 2 S., R. 11 W.; also, of 8 acres of the E. end of the reserved fraction on S. E. $\frac{1}{4}$ of Sec. 9, T. 2 S., R. 11 W., 249, Vol. 5.

- William Fletcher's Addition, 13, Vol. 1.
 Stone & Phillip's Addition, 1836, Vol. 22.
 Starkweather's Addition, 1644, Vol. 27.
 Vansee's Addition, 1645, Vol. 27.
 Phelps' Addition, 1621, Vol. 27.
- KINGSLEY**, 1594, Vol. 28.
KALKASKA, 239, Vol. 4.
 Sweet's Addition, 507, Vol. 9.
KENT CITY, 611, Vol. 11.
 Treadway's Addition, 512, Vol. 9.
 Thompson's Addition, 513, Vol. 9.
- KINGSBURG**:
 George W. King's 1st Addition, 480, Vol. 9.
LAKE, 245, Vol. 5.
- LAKE CITY**:
 William Reeder's Addition, 1115, Vol. 19.
 1st Addition, 1190, Vol. 20.
- LAKESIDE**, 158, Vol. 3.
 Baldwin's Addition, 1239, Vol. 21.
 McGraft and Montgomery's Addition, 916, Vol. 16.
 Rogers & Co.'s Addition, 917, Vol. 16.
 Tiltson and Blodgett's Addition, 779, Vol. 13.
- LAKETON**:
 Nelson & Co.'s enlarged and corrected, 1007, Vol. 17.
- LAKEVIEW**:
 Chase's Addition, 674, Vol. 12.
 French's 2d Addition, 839, Vol. 7.
 French's 3d Addition, 891, Vol. 7.
 Sub. of lot B, 888, Vol. 7.
- LANSING AND VICINITY**:
 Albert E. Cowles's sub. of original block 19 of Townsend's sub. of N. part of Sec. 20, T. 4 N., R. 2 W., 101, Vol. 2.
 Ballard's Addition, 63, Vol. 2.
 Board of State Auditors' sub. of E. $\frac{1}{2}$ of block 115; 1141, Vol. 19.
 Carmichael's Addition, 298, Vol. 5.
 Cornell's Addition, 44, Vol. 1.
 Connard's sub. of lot 1, bl'k 242; 1442, Vol. 24.
 David M. Bagley's sub. of the W. 12 rods of lots 3, 4, 5, 6, 7, and 8 in original block 248; 1, Vol. 1.
 Dell's sub. of lot 14, of Seymour's sub. of S. W. $\frac{1}{2}$ of Sec. 10, T. 4 N., R. 2 W.; 1238, Vol. 21.
 Gansley's Addition, 500, Vol. 2.
 Harris's Addition, 98, Vol. 2.
 Jones, Smith and Chapman's sub. of part of lot 1, block 240; 431, Vol. 8.
 Jas. M. Turner's sub. of S. E. $\frac{1}{4}$ of N. E. $\frac{1}{4}$, Sec. 5; also, lots 10, 11, 14, 15, 18, 19, 22, 23, and part of 25, 26, and 27 of Townsend's sub. of part of Secs. 4, 5, 8, and 9, T. 4 N., R. 2 W.; 147, Vol. 13.
 Jas. M. Turner's sub. of E. $\frac{1}{2}$ of block 56; 769, Vol. 13.
 Merrill's sub. of lot 3 and S. 2 $\frac{1}{2}$ rods of lot 4, in Claypool's sub. of E. $\frac{1}{2}$ of N. E. $\frac{1}{4}$, Sec. 17, T. 4 N., R. 2 W.; 373, Vol. 7.
 Moseley, Howard and others' sub. of part of block 11; 420, Vol. 8.
 M. Cary's 1st Addition, 69, Vol. 2.
 Moore's sub. of block 27; 1198, Vol. 20.
 Turner and Smith's sub. of lot 6, of Townsend's sub. of N. W. $\frac{1}{4}$, Sec. 9, T. 4 N., R. 2 W.; 45, Vol. 1.
 Turner and Smith's sub. of part of N. E. $\frac{1}{4}$ of Sec. 9, T. 4 N., R. 2 W.; 486, Vol. 9.
 White's sub. of lots 1 and 4 of block 1, and lots 1, 2, and 4, block 11, of Claypool's sub. of E. $\frac{1}{2}$ of N. E. $\frac{1}{4}$ of Sec. 17, T. 4 N., R. 2 W.; 372, Vol. 7.
- LAFRE**:
 Olson's Addition, 751, Vol. 13.
- LEBOY**:
 Kellogg, Sawyer & Co.'s Addition, 740, Vol. 12.
 J. E. Bevin's Addition, 1185, Vol. 20.
- LESLIE**:
 Walker, Rust, and Grout's Add., 706, Vol. 12.
- LINGTON**:
 Name's Plat, 523, Vol. 9.
- LEVERING**, 1550, Vol. 26.
- LINDEN**, 492, Vol. 9.
 Fairbank's Addition, 601, Vol. 11.
- LINWOOD**, 1374, Vol. 21.
- LITCHFIELD**:
 Northeastern Addition, 551, Vol. 10.
 Rorabaugh's Northwest Addition, 555, Vol. 10.
 Samuel Lovejoy's Addition, 524, Vol. 9.
- LITTLE TRAVERSE**:
 A. J. Southard's Addition, 661, Vol. 12.
 Southard and Crandall's Addition, 873, Vol. 15.
 A. J. Southard's Addition (corrected), 1035, Vol. 15.
- LOTHERF**, 638, Vol. 11.
- LUDINGTON**:
 Corrected Plat of blocks 56 and 58; 763, Vol. 13.
 6th Addition, 764, Vol. 13.
 Kasson's Addition, 400, Vol. 7.
 Addition No. 4; 244, Vol. 5.
- LUTHER**, 1076, Vol. 18.
 Luther's Addition, 1149, Vol. 19.
 Luther's 2d Addition, 1320, Vol. 22.
 Wilson's Addition, 1076, Vol. 18.
- LYON**:
 Giles and White's Addition; 238, Vol. 4.
- MACKINAW CITY**—Wendell's Add., 1332, Vol. 22.
- MANCELONA**, 615, Vol. 11.
 Ada E. Foot's Addition, 1111, Vol. 19.
 Eastern Addition, 1279, Vol. 21.
 Frank Bezan's Addition, 1152, Vol. 19.
 Frank Bezan's 2d Addition, 1614, Vol. 27.
 Grand Rapids and Indiana R. R. Co.'s Addition; 615, Vol. 11.
 Hudson, Dowling & Bailey, and Campbell's Add.; 1445, Vol. 24.
 Lybarker's Addition, 1333, Vol. 22.
 Lybarker's 2d Addition, 1604, Vol. 26.
 Rice's Addition, 1593, Vol. 23.
 St. John's Addition, 1629, Vol. 27.
 W. W. Sweetland's Addition, 1078, Vol. 18.
- MANISTEE**:
 A. S. Haine's Addition, 932, Vol. 16.
 Duffey's Addition, 899, Vol. 15.
 Engleman's Addition, 900, Vol. 15.
 George W. Robinson's Addition, 401, Vol. 7.
 Hyland's Addition, 912, Vol. 16.
 Hart and Mead's Addition, 909, Vol. 16.
 Hart and Cutcherson's sub. of lots 12 to 19, inc., of Wm. Maygill's Addition; 993, Vol. 17.
 Hart and Robinson's Addition, 1427, Vol. 24.
 King's Addition, 1425, Vol. 24.
 Lake Winlogene Suburb, 903, Vol. 15.
 Ramsdell and Benedict's Addition, 155, Vol. 3.
 Ramsdell and Benedict's N. Addition, 389, Vol. 7.
 Russell Bros.' Addition, 933, Vol. 16.
 S. W. Fowler's Addition, 592, Vol. 11.
 The Freeland Plat, 708, Vol. 12.
 Thorp's Addition, 1245, Vol. 21.
- MANISTIQUE**:
 Chicago Lumbering Co.'s Add., 1431, Vol. 24.
 Lakeside Addition, 1137, Vol. 19.
- MACATAWA PARK GROVE**, 1450, Vol. 24.
- MACKINAC ISLAND**:
 Hanson's Plat of the sub. of P. C. No. 321; 1511, Vol. 25.
- MAPLE RAPIDS**:
 R. P. Hutchinson's sub., 1690, Vol. 18.
 O. F. Peck's sub., 1139, Vol. 19.
- MAPLE VALLEY**:
 Kearney and Loughlin's plat, 29, Vol. 1.
- MARCELLUS**:
 Jones's Addition, 497, Vol. 9.
- MARIONVILLE**, 923, Vol. 16.
- MARINE CITY**:
 A. G. Westbrook's Add., 1431, Vol. 25.
 Parker and Lester's Addition, 104, Vol. 2.
 R. P. Baird's Addition, 1330, Vol. 22.
- MARLETTE**, 682, Vol. 12.
- MARQUETTE**:
 Edward's Addition, 150, Vol. 3.
 Harlow's Addition No. 8; 533, Vol. 10.
 Moore's Addition, 1612, Vol. 27.
 Re-plat of blocks 8, 9, 11, 12, and 13 of the Cleveland Iron Mining Co.'s Div.; 457, Vol. 8.
- MANTON**:
 Dodd's Addition, 1491, Vol. 25.
 Willes's Addition, 1595, Vol. 26.
- MASON**:
 Bush's Addition, 221, Vol. 4.

MAYBEE, 254, Vol. 5.
MAYBEE, 844, Vol. 14.
MAYVILLE:
 Hamilton's Add., 1625, Vol. 27.
 Leonard Fox's Addition, 927, Vol. 16.
 Wm. Turner's 2d Addition, 1018, Vol. 17.
MCBRIDE's, 630, Vol. 11.
 Gates's Addition, 700, Vol. 12.
 McNeill's sub. of P. C. 357 and 244, Harrington's sub. of lots 1 and 2, 1507, Vol. 25.
MCNEIL TRACT:
 Sub. of lot 16; 184, Vol. 4.
 Sub. of lots 28, 29, 30, and 32, and lot 1 of sub. of outstanding lot O, of Fort Gratiot Military Reservation; 270, Vol. 5.
 Cowen's sub. of lot 31; 651, Vol. 11.
MCNAUGHTON'S RIVER SIDE NORTH, 264, Vol. 5.
MECOSTA, 705, Vol. 12.
 Giles Gilbert's Addition, 980, Vol. 17.
 Webber Bros. and Gilbert's Addition, 979, Vol. 17.
MELVIN, 1046, Vol. 18.
MENOMINEE:
 Adolph Paalzwow's 1st Addition, 1688, Vol. 25.
 Augustus Spies's 1st Addition, 975, Vol. 17.
 " " " " 1878, " 23.
 Ingall's Addition, 567, Vol. 10.
 J. L. Buell's Addition, 70, Vol. 2.
 M. Ludington & Co.'s Addition, 570, Vol. 10.
 Spies and Bird's Addition, 73, Vol. 2.
 Stephenson's Complete Addition, 568, Vol. 10.
 W. G. Boswell's Addition, 74, Vol. 2.
 W. H. Jenkins's Addition, 569, Vol. 10.
 McLeod's 2d Addition, 1554, Vol. 26.
MERRILL, 1194, Vol. 20.
 Francis Benson's Addition, 1392, Vol. 23.
 Melzo, Hood and Parson's Addition, 1575, Vol. 26.
MEREDITH, 1504, Vol. 25.
METAMORA, 637, Vol. 11.
METROPOLITAN, 951, Vol. 16.
 Replat of, 1273, Vol. 21.
MIDLAND CITY:
 Cameron's Addition, 318, Vol. 6.
 Carpenter and Hines's Addition, 488, Vol. 9.
 Carpenter and Van Kleec's Addition; 1590, Vol. 26.
 P. J. Townsend's Addition, 317, Vol. 6.
 Glas's 2d Addition, 684, Vol. 12.
MILAN:
 Doyle's Addition, 771, Vol. 13.
 Dexter's Addition, 1054, Vol. 18.
 Gay's 2d Addition, 238, Vol. 4.
 Hack's Addition, 1461, Vol. 24.
 Richard's Addition, 1570, Vol. 23.
 Wilson and Warner's Addition, 1246, Vol. 21.
 Wilson and Warner's 2d Addition, 1530, Vol. 25.
MILLET'S STATION, 543, Vol. 10.
MILLINGTON, 108, Vol. 2.
 Thomas's Addition, 785, Vol. 14.
MINDEN:
 Richard Mooney's sub., 835, Vol. 14.
MIO, 1485, Vol. 25.
MONISTIQUE, 677, Vol. 19.
MONROE:
 Fishburn Plat, 850, Vol. 15.
 Haskell's Plat No. 2; 843, Vol. 14.
 Rauch's Plat, West part, P. C. 500, south of River Raisin; 573, Vol. 10.
 Sedlaczek's Plat, 845, Vol. 14.
MONTAGUE:
 George E. Dowling's Addition, 619, Vol. 11.
 Henry P. Dowling's Centennial Addition, 967, Vol. 16.
 Staples's Addition, 412, Vol. 7.
MOORE PARK, 211, Vol. 4.
 Hess's Addition, 65, Vol. 1.
MOORESTOWN, 1055, Vol. 18.
MORENCI:
 A. H. Goomer's Addition, 67, Vol. 2.
 Frank E. Crawley's Addition No. 2; 1292, Vol. 21.
MORGAN, 237, Vol. 4.
MORRICE, 533, Vol. 9.
 Colby and Wells's Additions, 557, Vol. 10.
 Isaac Gates's Addition, 1214, Vol. 20.

MT. CLEMENS:
 Butler's Addition, 224, Vol. 4.
 Beynes's sub. of out-lots 23 and 10, Robertson's Addition, 285, Vol. 5.
 Don M. Dickinson's Addition, 886, Vol. 15.
 Euphemia Hubbard's Addition, 1235, Vol. 23.
 Ferrin's Addition, 297, Vol. 4.
 F. Zuhn's Addition, 350, Vol. 6.
 George B. Van Eps's Addition, 501, Vol. 9.
 Lewis and Groesbeck's sub. of part of out-lot 21, Robertson's Addition, 312, Vol. 6.
 Lewis and Brehler's Addition, 963, Vol. 17.
 Moross's Addition, 151, Vol. 3.
 Moross's 2d Addition, 908, Vol. 15.
 Martin Crocker's Addition, 1590, Vol. 23.
 Miller's Addition, 979, Vol. 17.
 Parrott and Sackett's Addition, 1068, Vol. 18.
 Peter Greiner's Addition, 214, Vol. 4.
 Stephen's Addition, 989, Vol. 17.
 Welt's Addition, 128, Vol. 4.
 Weeks's sub. of out-lot 22, Robertson's Addition, 199, Vol. 4.
 R. P. Eldredge's sub. of the W. part of lot 12, Frazer's Addition, 1207, Vol. 20.
MT. PLEASANT:
 O. Bennett's Addition, 1153, Vol. 19.
 Gallup's Addition, 1175, Vol. 20.
 Hopkins's Addition, 417, Vol. 8.
 Hall's Addition, 778, Vol. 13.
 Kinney's Addition, 616, Vol. 11.
 Mt. Pleasant Cemetery, 723, Vol. 13.
 Partridge's Addition, 768, Vol. 13.
 Smith's Addition, 390, Vol. 7.
MUNSON, 945, Vol. 16.
MUSKEGON AND VICINITY:
 Alvin Reed's sub. of block 221; 1263, Vol. 22.
 Alvin Reed's sub. of block 225; 1264, Vol. 23.
 Beldier Manufacturing Co.'s sub. of blocks 332, 333, and 334; 719, Vol. 13.
 C. S. Hamilton's sub. of blocks 87, 88, and 342; 860, Vol. 15.
 E. W. Merrill's Addition, 620, Vol. 11.
 Farr, Storrs & Co.'s sub. of lot 3, block 2, Peninsular sub., 156, Vol. 3.
 Frederick B. Peck's sub. of lot 2, of C. Davis's plat of the E. ½ of the S. W. ¼ of Sec. 23, T. 10 N., R. 16 W.; also the sub. of the E. ½ of N. W. ¼ of S. W. ¼ of Sec. 29, T. 10 N., R. 16 W.; 1199, Vol. 20.
 John H. Shield's sub. of block 246; 1247, Vol. 22.
 Lyman G. Mason's sub. of block 335; 853, Vol. 15.
 Mason and Strong's Addition, 154, Vol. 2.
 McGraft and Montgomery's Addition, 1092, Vol. 17.
 Mary Herrick's sub. of block 223; 1345, Vol. 22.
 Mrs. S. A. Hofstra's sub. of lots 1, 2, 3, 4, and 11, block 14, Sanford's Addition, 1345, Vol. 22.
 Newell's sub. of lots 4, 5, 6, 7, 8, and 9, block 152; 552, Vol. 6.
 Parks's Addition, 852, Vol. 15.
 Parks's 2d Addition, 915, Vol. 16.
 Parks's 3d Addition, 1609, Vol. 27.
 R. P. Easton's 2d sub. of part of Sec. 32, T. 10 N., R. 16 W.; 112, Vol. 2.
 R. P. Easton's 2d sub. of S. ½ of S. E. ¼ of Sec. 29, T. 10 N., R. 16 W.; 1238, Vol. 21.
 Roger's sub. of part of lot 2, block 2, Peninsular sub., 795, Vol. 14.
 Roger's sub. of lots 1, 2, 3, 8, 9, and 10, block 104, part of block 103, and all of lot 253; 795, Vol. 14.
 Sub. of lots 3 and 4, block 8; 205, Vol. 4.
 S. R. Sanford's sub. of block 336; 423, Vol. 8.
 Sub. of lots 1, 2, and 11, block 8; 904, Vol. 15.
 Stimson's sub. of blocks 4, 6, and 364; 559, Vol. 17.
 Smith and Hopper's sub. of lots 1, 4, and 5 of C. Davis Plat of E. ½ of S. W. ¼, Sec. 23, T. 10 N., R. 16 W.; 1001, Vol. 17.
 Swan, White, and Smith's sub. of W. ½ of lot 3, lots 3 and 4, and east ½ of lot 5 of block 101; 1808, Vol. 27.
NASHVILLE:
 Orsemus A. Phillip's 2d Addition 413, Vol. 7.

- NADRAU**, 1432, Vol. 24.
NEWBERRY:
 Pepon's Addition, 1457, Vol. 24.
NEGAUNEE:
 Read and Winter's Addition, 1097, Vol. 19.
 Mary C. Gaffney's Addition, 1221, Vol. 21.
NEMOKA, 1333, Vol. 21.
NEWBURY:
 Van Tassell's 1st Addition, 1338, Vol. 23.
NEWAYGO:
 Pike's Addition, 1020, Vol. 17.
 Wood's Addition, 61, Vol. 1.
NEW ERA, 386, Vol. 7.
NEWPORT CENTRE, 256, Vol. 5.
NEW TROT, 517, Vol. 3.
NIKVANA, 91, Vol. 2.
NORRIS, 70, Vol. 2.
 P. W. Norris and W. A. Ennis's Addition, 306, Vol. 6.
NORTH BRANCH:
 John N. Deo's Addition, 1135, Vol. 19.
 Henry E. Schell's Addition to the N. E. Div., 1415, Vol. 24.
NORTH MUSKEGON, 414, Vol. 7.
 Farr Lumber Co.'s sub. of block 56; 1344, Vol. 22.
 J. C. Ruddiman's Addition, 1941, Vol. 21.
 Mills's Addition, 914, Vol. 16.
 Mills's 2d Addition, 1240, Vol. 21.
 Muskegon Booming Co.'s Addition, 1420, Vol. 24.
 Rogers' Addition, 956, Vol. 16.
NORWAY, 722, Vol. 13.
 Wendell's 1st Addition, 754, Vol. 13.
NUNOCIA:
 Asdit's Addition, 80, Vol. 2.
 J. O. Christenson and Co.'s Addition, 46, Vol. 1.
OAKFIELD, 934, Vol. 16.
 Oden, 1359, Vol. 23.
OGDEN CENTRE, 913, Vol. 16.
OLD MISSION HARBOR, 748, Vol. 13.
OMAR, 376, Vol. 7.
 O'Connor's Plat, 1351, Vol. 23.
ONEKAMA:
 Zosel's Addition, 798, Vol. 14.
ORION:
 Andrew's Addition, 940, Vol. 16.
 Perry and Oxford's Addition; 1505, Vol. 25.
OSCODA:
 Loud, Gay and Co.'s Addition; 81, Vol. 2.
 Loud, Gay and Co.'s 2d Addition; 404, Vol. 7.
 Oscoda Boom Co.'s division of block 19; 823, Vol. 14.
ONTONAGON:
 John P. Mor's Addition; 1395, Vol. 23.
 Ontonagon Town Sites Addition; 1581, Vol. 26.
OTSEGO LAKE; 892, Vol. 7.
OTTAWA LAKE; 255, Vol. 5.
OTTER LAKE; 233, Vol. 4.
 John B. Wilson's Addition; 1270, Vol. 21.
 Tanner, Sherman and Stark Addition; 1217, Vol. 20.
 W. C. Cumming's Addition; 1234, Vol. 21.
OWOSSO:
 A. L. and B. O. Williams's sub. of out-lots 8 and 9, original plat; 410, Vol. 7.
 A. and R. D. Crawford's Addition; 472, Vol. 8.
 George Thomas's Addition; 121, Vol. 2.
 M. L. Stewart & Co.'s Add.; 1213, Vol. 20.
OXFORD:
 Albert Lincoln's Addition; 547, Vol. 10.
 Amasa A. Stanton's Addition; 676, Vol. 12.
 George Davison's Addition; 637, Vol. 12.
 Howell's Addition; 292, Vol. 5.
 John C. Moyers's Addition; 1440, Vol. 24.
 John C. Moyers's 2d Addition; 1441, Vol. 24.
PARADISE; 1149, Vol. 19.
PECK; 688, Vol. 12.
 Leonhard's Addition; 834, Vol. 14.
PELSTON, 1312, Vol. 22.
PENTWATER:
 Kellogg's sub., 787, Vol. 14.
PERE CHENEY, 471, Vol. 8.
PERRY, 556, Vol. 10.
 A. W. Calkin's Addition, 1404, Vol. 23.
 Charles M. Calkin's Addition, 639, Vol. 11.
 Wm. McKellop's Addition, 607, Vol. 11.
 Milan H. Green's Addition, 1430, Vol. 24.
PERRY CENTER, 897, Vol. 7.
PETOSKEY CITY, 206, Vol. 4.
 Abner S. Lee's Addition, 728, Vol. 13.
 Basil Petoskey's Addition, 774, Vol. 13.
 Charles Carmichael's Addition, 463, Vol. 8.
 Fraser and Curdy's Addition, 392, Vol. 7.
 Francis Petoskey's Addition, 463, Vol. 8.
 Henry H. Keep's Addition, 462, Vol. 8.
 Ignatius and Lewis Petoskey's Addition, 207, Vol. 4.
 Ignatius Petoskey's Addition, 461, Vol. 8.
 Ignatius Petoskey's Addition, 679, Vol. 12.
 Jarman's Addition, 1496, Vol. 25.
 Loveless Blaney's Addition, 470, Vol. 8.
 Mitchell Petoskey's 2d Addition, 775, Vol. 13.
 Mitchell Petoskey's Addition, 678, Vol. 12.
 Shaw and McMillan's Addition, 322, Vol. 6.
 Mitchell and John Petoskey's Addition, 361, Vol. 7.
 Shaw and McMillan's 2d Addition, 487, Vol. 8.
 Quinlan and Fochtman's Add., 1313, Vol. 22.
 Wm. M. Everett's Addition, 469, Vol. 8.
 Wm. M. Everett's 2d Addition, 468, Vol. 8.
 Watchel, Quinlan and McCarty's Addition, 1022, Vol. 17.
PEWAMO:
 Sherwood and Loomis's Addition, 167, Vol. 8.
PIERPORT, 450, Vol. 8.
 Amended plat, 989, Vol. 15.
 Hopkins's Addition, 742, Vol. 13.
 Hopkins's Addition, 1433, Vol. 24.
PINCKNEY:
 Haze's Addition, 1454, Vol. 24.
 Pearson's Addition, 1276, Vol. 21.
PINCONNING, 63, Vol. 1.
POINT RICHARDS, 898, Vol. 15.
PONTIAC:
 Sanderson and Johnson's Addition, 336, Vol. 6.
PORT AUSTIN:
 Ayers, Learned and Ayers's Plat, 377, Vol. 7.
 Ayers & Co.'s Addition, 1519, Vol. 25.
 C. B. Cottrell's Addition, 1099, Vol. 19.
 C. G. Learned's Addition, 1393, Vol. 23.
 Thomas Morrison's Addition, 1179, Vol. 20.
PORT CRESCENT:
 Eakins & Soules's 1st Plat, 1584, Vol. 28.
 Haskell, Razeek & Co.'s 1st Plat, 1585, Vol. 28.
 Jonas B. Learned's 1st Addition, 566, Vol. 10.
PORTLAND:
 Bartow's 2d Addition, 40, Vol. 1.
 Bailey's Addition, 1235, Vol. 21.
 Phillip's Addition, 39, Vol. 1.
PORTSMOUTH:
 Re-plat of blocks 1, 2, 9, 11, 12, 13, 14, and 16, and South $\frac{1}{2}$ of block 4 of Edward Ingraham's Addition, 1696, Vol. 26.
PORT HURON AND VICINITY:
 Commissioner's plat of part of the estate of Simon Pettit in Sec. 15, T. 6 N., R. 17 E.; 378, Vol. 7.
 Hoyt's Outstanding Addition, 265, Vol. 5.
 Hoffman's sub. of S. $\frac{1}{2}$ of S. E. $\frac{1}{4}$, Sec. 33, T. 7 N., R. 17 E.; 861, Vol. 15.
HOFFMAN'S SUB.:
 Of S. $\frac{1}{2}$ of S. E. $\frac{1}{4}$ Sec. 33, T. 7 N., R. 17 E. (Vicinity of Port Huron); 861, Vol. 15.
 Haynes and Bunnell's sub. of lots 2, 3, 4, and 5 of Taylor and Haynes's sub. of S. E. $\frac{1}{4}$ of S. E. $\frac{1}{4}$, and lots 6, 7, and 8 of Sec. 4, T. 6 N., R. 17 East; 1403, Vol. 23.
 O'Neill's sub. of that part of lot 2 of outstanding lot B of part of Fort Gratiot Military Reservation, 63, Vol. 1.
 Port Huron and Northwestern Railway Plat of part of Fort Gratiot Military Reservation, 830, Vol. 14.
 Sub. of a portion of Fort Gratiot Military Reservation, 936, Vol. 16.
POWERS, 623, Vol. 11.
 1st Addition, 776, Vol. 13.
QUINCY:
 Dalley and Shear's Addition, 445, Vol. 8.
 J. Berry's Addition, 477, Vol. 9.

- QUINNESEC, 564, Vol. 10.
H. Whitbeck and Co.'s Addition, 724, Vol. 13.
- RAY:
N. part of, 379, Vol. 7.
McNaughton's Addition, 559, Vol. 10.
- READING:
Berry's West Addition, 33, Vol. 1.
Thomas's Addition, 164, Vol. 3.
- REED CITY:
Bittner's 3d Addition, 1134, Vol. 19.
Holden and Withey's Addition, 1339, Vol. 22.
Holden's Addition, 941, Vol. 18.
J. M. Reed & Co.'s Addition, 1338, Vol. 22.
Kingsbury's sub. of lot 5 of Bittner's 3d Addition, 1203, Vol. 20.
Leyburn's Addition, 1463, Vol. 24.
Ruppert's Addition, 1576, Vol. 26.
Sub. of blocks 1, 6, and 7 of Bittner's 2d Addition, 338, Vol. 6.
2d sub. of block No. 1, of Bittner's 2d Addition, 1064, Vol. 18.
- REXUS, 712, Vol. 12.
Aaron's Addition, 1205, Vol. 20.
- RICHMOND:
Erastus M. Beebe's 3d Addition, 287, Vol. 5.
Seth Lathrop's 3d Addition, 288, Vol. 5.
Simon H. Heath's Addition, 901, Vol. 15.
Sanford M. Stone's Addition, 902, Vol. 15.
- RILEY CENTER, 476, Vol. 9.
- RIPLEY, 1410, Vol. 23.
- RIVERDALE, 355, Vol. 6.
John B. Adams's Addition, 1257, Vol. 21.
- ROCHESTER:
Woodward's Addition, 148, Vol. 3.
Spragues's Addition, 602, Vol. 11.
- ROMULUS, 868, Vol. 15.
Howard's 1st Addition, 1438, Vol. 24.
- ROMULUS JUNCTION, Mathew's Addition, 1610, Vol. 27.
- RODNEY, 1528, Vol. 25.
- ROSCOMON, 520, Vol. 9.
Robinson's Plat, 1180, Vol. 19.
- RUSHVILLE, 1821, Vol. 22.
- SAGINAW AND VICINITY:
A Rust's Addition, 489, Vol. 9.
Annie F. McEwan's Addition, 1278, Vol. 31.
Braley's sub. of block 52, S. of Cass St.; 758; Vol. 13.
Bauman's Addition, 1444, Vol. 24.
Cloester's Addition, 15, Vol. 1.
C. E. Brenner's Addition, 686, Vol. 11.
Clark's Addition, 696, Vol. 12.
Fitzhugh's sub. of part of S. E. $\frac{1}{4}$ of Sec. 12, T. 12 N., R. 4 E.; 287, Vol. 4.
George Schmidt's Addition, 14, Vol. 1.
H. L. Miller's 3d Addition, 37, Vol. 1.
J. Blackmore's 2d Addition, 7, Vol. 1.
Mary William's Addition, 449, Vol. 8.
Mrs. Adeline Miller's Addition, 1096, Vol. 19.
Mrs. Adeline Miller's 2d Addition, 1416, Vol. 24.
Malzan's Addition, 1293, Vol. 22.
P. C. Andre's sub. of lots 1, 2, 3, and 4, block 13, N. of Cass St.; 460, Vol. 8.
Robinson's sub. of block 15 of Harry Miller's Addition, 94, Vol. 2.
Storch's sub. of block 294, N. of Cass street; 38, Vol. 1.
Schemm and Schenheit's Addition, 518, Vol. 9.
T. and H. A. Jerome's Addition, 1531, Vol. 25.
- SALEM:
Frederick's Addition, 1498, Vol. 25.
Geo. S. Wheeler and Stephen O. Wheeler's Addition, 1475, Vol. 24.
- SAND BEACH, part of, 247, Vol. 5.
David M. Frelst's Addition, 865, Vol. 15.
J. Jenks and Co.'s 1st Addition, 866, Vol. 15.
Ransom Bartlett's Addition, 791, Vol. 14.
- SAND BEACH, part of, 247, Vol. 5.
- SAND LAKE:
Stone and Seeley's Addition, 431, Vol. 8.
Stone and Seeley's Addition, 475, Vol. 8.
- SANFORD:
Walker's Addition, 633, Vol. 12.
- SANDUSKY, 687, Vol. 12.
- SANILAC CENTRE, 753, Vol. 13.
- SAULT STE. MARIE:
Emeline Wood's Addition, 1630, Vol. 27.
Frank Bechely's Addition, 1615, Vol. 27.
Geo. Leroy Brown's Addition, 1618, Vol. 27.
Greenbaum Addition, 1073, Vol. 18.
Jackson's Addition, 680, Vol. 12.
John McNaughton's Addition, 1578, Vol. 26.
- SCHOFIELD, 239, Vol. 5.
McIntyre's Addition, 257, Vol. 5.
- SCOTT:
Eldred's revised plat, 840, Vol. 14.
Francisco's Addition, 1225, Vol. 21.
Mrs. Scott's Addition, 765, Vol. 13.
- SOOTYVILLE, 1028, Vol. 17.
- SEBOWAING:
Andrew J. Crutchfield's Addition, 364, Vol. 7.
Beck's Addition, 1014, Vol. 17.
McKay's sub. of part of S. E. $\frac{1}{4}$ of N. W. $\frac{1}{4}$, Sec. 8, T. 15 N., R. 9 E.; 299, Vol. 6.
Wm. T. Chappell's 1st Addition, 1067, Vol. 8.
- SEBOWA, 692, Vol. 12.
John Friend's Addition, 1619, Vol. 27.
- SENECA, 1631, Vol. 27.
- SHAFTSBURG, 506, Vol. 9.
John Spaulding's Addition, 734, Vol. 13.
- SHELBY, 354, Vol. 7.
- SHERIDAN:
McFargo's Addition, 402, Vol. 7.
- SHEEMAN:
Olippen's Addition, 1138, Vol. 19.
- SHERWOOD, 63, Vol. 2.
Swain's Addition, 1328, Vol. 22.
- SILVER CITY, 428, Vol. 8.
- SIX LAKE, 695, Vol. 12.
- SOUTH BOYNE, 717, Vol. 12.
N. Morgan's Addition, 1548, Vol. 26.
- SOUTH LAKE, 716, Vol. 12.
Bowen's Addition, 1566, Vol. 26.
Nichols's Addition, 1567, Vol. 26.
Stone's Addition, 1569, Vol. 26.
- SOUTH ARM, 1563, Vol. 26.
- SOUTH LION:
Kingsley Calkins's Addition, 961, Vol. 16.
Mary Letts and Albert E. Letts's Addition, 690, Vol. 16.
- SOUTH ROCKWOOD, 233, Vol. 5.
- SOUTH TRENTON, 24, Vol. 1.
- SOUTH WRIGHT, 736, Vol. 13.
- SOUTHFIELD:
Presbyterian Cemetery, 1532, Vol. 25.
- SPARTAN:
Cheney and Loomis's Addition, 571, Vol. 10.
Gardner's 2d Addition, 1478, Vol. 25.
Hinman's Addition, 153, Vol. 3.
Hinman's 2d Addition, 598, Vol. 17.
Israel Smith's 2d Addition, 1357, Vol. 23.
Israel Smith's Addition, 637, Vol. 11.
Israel Smith's Addition, 739, Vol. 13.
Nash's 2d Addition, 1307, Vol. 23.
Paine and Anderson's Addition, 893, Vol. 15.
- SPAUDLING, 566, Vol. 10.
- SPENCER CREEK:
Elder's Addition, 1607, Vol. 26.
- SPRING HARBOR:
Addition by Wm. F. Addis, Hiram B. Chapman and Wm. F. Addis, Russell M. Cadwell, Hiram B. Chapman and Russell M. Cadwell; 1594, Vol. 26.
- SPRINGPORT, 1495, Vol. 23.
- SPRING LAKE:
K. J. Bongersman's 2d Addition, 1234, Vol. 21.
STAGBE, 1482, Vol. 25.
- STALKER, ALMIRA, sub. of Sec. 3, T. 8 N., R. 15 E. 639, Vol. 11.
- STAMBAUGH, 1136, Vol. 19.
1st Addition, 1210, Vol. 20.
- STANTON:
Bamber's Addition, 162, Vol. 3.
G. W. Child's Addition, 159, Vol. 1.
Gilbert's Addition, 577, Vol. 10.
Harriman's Addition, 538, Vol. 10.
Israel J. Lucas's sub. of out-lot 2, Moore and Smith's Addition; 50, Vol. 1.
J. P. Beer's Addition, 189, Vol. 4.
Mishler's Addition, 451, Vol. 8.
William F. Turner's Addition, 139, Vol. 1.

- ST. CLAIR:**
C. A. Wolvin's Addition, 804, Vol. 14.
H. Whitney's Addition, 907, Vol. 15.
Salt Co.'s Addition, 64, Vol. 1.
- STEPHENSON,** 563, Vol. 10.
H. P. Bird's 1st Addition, 1167, Vol. 20.
- STERLING,** 334, Vol. 6.
- ST. LENACE (Vicinity of):**
Block 1, Crane's sub. of lot 4, Sec. 7, T. 40 N., R. 3 W.; 1057, Vol. 18.
Connor and Foley's Plat of a portion of lot 1, 1 S. 7, T. 40 N., R. 3 W.; 1089, Vol. 18.
Carmichael's Plat of a part of P. C. No. 6; 1394, Vol. 23.
David Murray's Plat of a part of the S. $\frac{1}{2}$ of P. C. No. 19; 1319, Vol. 20.
Goudreau's Plat of a portion of P. C. 17; 1081, Vol. 18.
Hombach Plat of a portion of P. C. 3; 963, Vol. 16.
Hombach and Truscott's Plat of a portion of P. C. 9, lying W. of D. and M. R. R. right of way; 1161, Vol. 20.
Michael and Patrick Murray's Plat of a portion of the N. $\frac{1}{2}$ of P. C. 19; 1117, Vol. 19.
Plat of Streets in lot 4, Sec. 7, T. 40 N., R. 3 W., 859, Vol. 15.
Wm. T. Hurd's 1st sub. of the S. $\frac{1}{2}$ of the N. $\frac{1}{2}$ P. C. 6; 1056, Vol. 18.
- ST. JOHNS:**
Perrin's 2d Addition, 1295, Vol. 22.
Walker's sub. of O. L. O. and P.; 1132, Vol. 19.
- ST. LOUIS:**
S. S. Hastings's Addition, 298, Vol. 5.
" " 2d Addition, 1497, Vol. 25.
E. W. Smith's Addition, 1259, Vol. 21.
B. L. Holcomb's Addition, 1275, Vol. 21.
J. F. Newton's Addition, 358, Vol. 6.
Mary E. Gidding's Addition, 1258, Vol. 21.
- STRONACH,** Stronach Lumber Co.'s Addition, 1426, Vol. 24.
- STOCKBRIDGE:**
O. K. Brownell's Addition, 1340, Vol. 22.
- STONEY POINT,** 263, Vol. 5.
- STURGIS:**
Broadus's Addition, 346, Vol. 6.
Jacobs's Addition, 348, Vol. 6.
McKee's Addition, 347, Vol. 6.
- SUMMERSVILLE,** 442, Vol. 8.
- SUMMIT CITY,** 1543, Vol. 26.
- SWASTE CREEK,** 560, Vol. 10.
- TALLMAN,** 1071, Vol. 18.
- TALCOTT,** 1640, Vol. 27.
- TALCOTT,** 1640, Vol. 27.
- THEODORE,** 918, Vol. 16.
- THREE OAKS:**
Friedie's sub. of S. part of lot 7, in the sub. of E. $\frac{1}{2}$ of S. E. $\frac{1}{4}$, Sec. 3, T. 8 S., R. 20 W.; 516, Vol. 9.
- THREE RIVERS:**
Portage Addition, 1390, Vol. 23.
- THOMAS,** 79, Vol. 2.
- THURBER,** 974, Vol. 17.
- TORCH LAKE CITY:**
Extension of, 201, Vol. 4.
Extension of, 1407, Vol. 23.
Lamont's Addition, 1408, Vol. 23.
Shelden and Douglas's Addition, 1406, Vol. 23.
- TOPINABEE,** 1617, Vol. 27.
- TORCH LAKE,** 664, Vol. 12.
- TORREY,** 947, Vol. 16.
- TYNE,** 1469, Vol. 24.
- TRAVELER CITY:**
Fernwood Addition, 1040, Vol. 18.
2d Fernwood Addition, 1942, Vol. 31.
Goodrich's Addition, 863, Vol. 15.
Griffin and Winne's Addition, 1060, Vol. 18.
Goodrich's sub. of lots 1, 2, 3, and 4 of block 1, Hannah, Lay & Co.'s 3d Addition, 1243, Vol. 21.
Haviland's Addition, 897, Vol. 7.
Hannah, Lay & Co.'s 3d Addition, 826, Vol. 14.
Hannah, Lay & Co.'s 4th Addition, 823, Vol. 14.
Hannah, Lay & Co.'s 5th Addit'n, 1337, Vol. 23.
Hannah, Lay & Co.'s 6th Addit'n, 1336, Vol. 22.
- Oakwood or Griffin's sub. of part of Sec. 12, T. 27 N., R. 11 W., 1250, Vol. 21.
Oak Park Addition, 1613, Vol. 27.
Perry Hannah's 1st Addition, 842, Vol. 14.
Steele & Spencer's Addition, 1181, Vol. 20.
Wilhelm's Addition, 1128, Vol. 19.
- TRENTON:**
Bloomdale Cemetery, 1291, Vol. 22.
- TRUFANT,** 289, Vol. 5.
Fox and Leaming's Addition, 691, Vol. 12.
- TUSTIN:**
Metcalfe's 1st Addition, 543, Vol. 10.
- UBLEY,** 1176, Vol. 20.
- UNION CITY:**
Ewer's Addition, 430, Vol. 8.
Mosely's Calhoun Co. Addition, 529, Vol. 9.
- UNIONVILLE:**
H. O. Marvin's Plat, 440, Vol. 8.
- VANDALIA:**
Harriet R. Shilling's Addition, 307, Vol. 6.
- VALLEY CENTER:**
Beckett's Division, 1045, Vol. 18.
Hydorn's Addition, 1047, Vol. 18.
- VANDERBILT,** 851, Vol. 15.
Berry's Addition, 1029, Vol. 17.
Gulberg's Addition, 1030, Vol. 17.
- VASSAR:**
Bullard's Addition, 120, Vol. 2.
Harrington's Addition, 129, Vol. 3.
Houston's Addition, 1458, Vol. 24.
North's Addition, 1085, Vol. 13.
Morritt's Addition, 1348, Vol. 23.
- VERMONTVILLE:**
Davis and Farmer's Addition, 579, Vol. 10.
Vernon Holly's Add., 1523, Vol. 25.
- VESTABURG,** 452, Vol. 8.
A. Pratt's Addition, 793, Vol. 14.
- VICKSBURG:**
I. P. Clapham's Plat of block 17, 1592, Vol. 26.
WALDRON, 552, Vol. 10.
WALKUP, 1008, Vol. 17.
WALTON, 631, Vol. 11.
- WALZ:**
Louis Ernst's Addition, 321, Vol. 6.
- WASEPI,** 356, Vol. 6.
- WATERSMEET,** 1620, Vol. 27.
- WALKERVILLE,** 1458, Vol. 24.
- WAUCEDAH,** 563, Vol. 10.
Breen Mining Co.'s 1st Addition, 736, Vol. 12.
- WAYNE:**
Alex. T. Campau's sub. of O. L. 42, Jos. Campau farm, 839, Vol. 14.
Clark and Jamison's Addition, 130, Vol. 8.
- WELLMAN'S:**
Sub. of Taylor's sub. of S. E. $\frac{1}{4}$ of S. E. $\frac{1}{4}$, and lots 6, 7, and 8, Sec. 4, T. 6 N., R. 17 E.; 653, Vol. 11.
- WENDELL,** 610, Vol. 11.
- WENONA AND VICINITY:**
Pierce's sub. of E. part of N. E. $\frac{1}{4}$ of S. E. $\frac{1}{4}$, Sec. 17, T. 14 N., R. 5 E.; 140, Vol. 3.
Mrs. E. P. Birney's Addition, 188, Vol. 3.
Mrs. E. O. J. C. Turbushe's 1st Addition, 271, Vol. 5.
Zaglemeyer & Co.'s 1st Addition, 54, Vol. 1.
Zaglemeyer and Miller's 1st Addition, 55, Vol. 1.
- WEST BAY CITY:**
P. C. P. Andre's Addition, 654, Vol. 12.
Dominie Jeans's Addition, 1434, Vol. 24.
E. T. Carrington's Addition, 1151, Vol. 19.
G. Phillips's Addition, 1362, Vol. 23.
Joseph Jeans's 1st Addition to the 1st Ward, 1284, Vol. 21.
Michael Haggarty's sub., 983, Vol. 17.
Mulholland and Shearer's Addition, 1227, Vol. 22.
Sage and McGraw's Addition, 984, Vol. 17.
Washington Ballard's Addition, 1105, Vol. 19.
Webster's Addition, 1361, Vol. 23.
- WEST WE-QUE-TON-SING:**
Northrup and Trask's Plat, 1372, Vol. 23.
- WEST BRANCH,** 62, Vol. 1.
- WEST GRAND MARAIS:**
Portion of Sec. 6, T. 49 N., of R. 13 W., 1545, Vol. 26.

WEST HANCOCK, 1409, Vol. 23.

WESTON:

J. C. Hoadley's Addition, 20, Vol. 1.

John H. Cole's Addition No. 2; 519, Vol. 9.

WETZELL, 1084, Vol. 13.

WHEELER, 498, Vol. 8.

H. C. Breckenridge's Addition, 780, Vol. 13.

WHITEHALL:

H. C. Farnum's Addition, 92, Vol. 2.

Blackmar and Hammond's Add'n, 1000, Vol. 17.

WHITTAKER, 1020, Vol. 17.

WILDWOOD, 1423, Vol. 24.

WILDWOOD PARK, 575, Vol. 10.

WILKINSON, 196, Vol. 4.

WILLIS, 1467, Vol. 25.

WILMOT, 1513, Vol. 25.

WILLIAMSBURG:

Vinton's Addition, 1129, Vol. 19.

WILLIAMSTON (Ingham Co.):

Owen's 2d Addition, 87, Vol. 2.

Spaulding's 2d Addition, 115, Vol. 2.

WILLIAMSTON (Lapeer Co.), 720, Vol. 13.

WOODLAND, 234, Vol. 5.

WOLVERINE, 1160, Vol. 20.

McKillop's addition, 1591, Vol. 26.

WORDEN, 965, Vol. 17.

WIANDOTTE:

Eureka Iron Co.'s sub. of blocks 231, 232, 251,

and 262; 200, Vol. 4.

Wilkinson, Post, and Hurst's Addition; 191,

Vol. 4.

INDEX.

A. ABSTRACT:

Of Receipts to State Treasury—

during fiscal year—daily, in gross, 12.

from Oct. 1, 1883, to close of each day, inclusive, 14.

since March 1, 1836,—net cash, land warrant, double and fictitious, 242-3.

since 1839 (Territorial and State Treasuries), 240.

Of Disbursements from State Treasury—

during fiscal year—daily, in gross, 13.

from October 1, 1883, to close of each day, inclusive, 15.

since March 1, 1836,—net cash, land warrant, double and fictitious, 244-5.

since 1839 (Territorial and State Treasuries) 240.

of loans made by State since its organization, 252-3.

of the several classes of bonds, 252-3.

ACCOUNTS:

county, xxiv., 96-193.

Old Tax Law division of, xxiv., xxv., xxvi., 83.

New Tax Law, division of, xxv., xxvi., 83.

Deposit, 5—see "Funds."

with State institutions, vii., to xvi., 198-217.

ACRES:

returned as delinquent for taxes of 1883, 74.

ADJUSTED BONDS—see "Bonds."

ADVERTISING:

of lands offered for sale in May, 1884, xxvii., 49, 75.

AGRICULTURAL COLLEGE:

fund 20,—see also "Funds."

interest fund, 20—see also "Funds."

receipts and expenditures, as shown by vouchers filed, xl., 198-9, 204.

amount paid to, by State, on appropriations, since organization, x., 248.

during fiscal year, 35.

as interest on Agricultural College fund, since 1870; 242.

from interest received of holders of part-paid certificates since

1870; 249.

lands, net receipts from sale of, since 1868; 246.

for interest and penalty from holders of part-paid certificates of, since

1869; 247.

ALCONA COUNTY—see "Counties."

ALLEGAN AND MARSHALL R. R. BONDS—see "Bonds."

ALLEGAN COUNTY—see "Counties."

ALPENA COUNTY—see "Counties."

ANALYSIS OF STATE TREASURY RECEIPTS AND DISBURSEMENTS:

for fiscal year, 10.

since March, 1836, summary, 222-3.

by funds and accounts—see "Funds."

summary of, 224-5.

—net, as classified when

received, 230.

—net, as classified with

transfers made, 230.

ANTHRIM COUNTY—see "Counties."

APPENDIX:

contents of, xxvii.

APPORTIONMENT OF STATE TAX:

for 1884; 84.

since 1837 to 1881; 269.

mills on \$1.00 of valuation, 269.

rate per capita, 269.

compared with Treasury receipts from tax, 269.

since 1881; 271.

rate, mills on \$1.00; 270.

per capita, 270.

compared with amounts realized, 271.

A. Continued:**APPROPRIATIONS:**

Amount paid during, and amount undrawn at close of, each month during fiscal year, i. undrawn Sept. 30, 1883 and 1884; 35-7.
for 1884; 35-7.
paid during fiscal year,—by institutions or objects, 35-7.
charged out during, and undrawn at close of, fiscal year, 35-7.
paid to the several State Institutions since 1836; x., 248-9.
for new State capitol—see "New State Capitol."
itemized statements of certain payments on, 38-9.

AREWAC COUNTY—see "Counties."**ASYLUM:**

fund—see "Funds."

lands, net receipts from sale of, since 1850; 246.

for interest and penalty from holders of part-paid certificates of, since 1850; 247.

for insane, Eastern (at Pontiac), receipts and expenditures, as shown by vouchers filed, xiii., 198-9, 200.

amount paid on appropriations for, since its organization, x., 249.

during fiscal year, 35.

Michigan (at Kalamazoo), receipts and expenditures, as shown by vouchers filed, xii., 198-9, 208.

amount paid on appropriations for, since its organization, x., 249.

amount paid on appropriations for, during fiscal year, 35.

New (Northern), receipts and expenditures, as shown by vouchers filed, xii., 198-9, 208.

amount paid on appropriation for, since its organization, x., 249.

amount paid on appropriation for, during fiscal year, 35.

for Insane Criminals, receipts and expenditures, as shown by vouchers filed, xii., 198-9, 210.

amount paid on appropriations for, during fiscal year, 35.

for the D. and D., receipts and expenditures, as shown by vouchers filed, xii., 198-9, 208.

amount paid on appropriations for, since its organization, x., 248.

during fiscal year, 35.

for the Blind, receipts and expenditures as shown by vouchers filed, xii., 198-9, 207.

amount paid on appropriations for, since its organization, x., 248.

during fiscal year, 36.

ATTORNEY GENERAL'S ACCOUNT—see "Funds."**ATTORNEY GENERAL'S OFFICE:**

salaries, 24.

AUDITOR GENERAL'S DEPOSIT ACCOUNT—see "Funds."**AUDITOR GENERAL:**

salary of; also, of deputy, book-keeper, chief clerk, assistant book-keeper, and private secretary, 24.

salary of extra clerks to, 29, 32-3, 82.

AWARDS OF BOARD OF STATE AUDITORS:

amount paid on, 18, 48.

refunded, 19.

B. BALANCES:**Of County Accounts—**

June 30, 1883; 88-93, 94-5.

June 30, 1884; 88-93, 94-5.

debit, apportioned with State tax, 85.

various changes in, during the year ending June 30, 1884, xxiv., xxvi.

Treasury—

at close of fiscal year, with demands against, iii.

at commencement and close of each fiscal year from 1839 to 1884, inclusive, 240-1.

by funds, Sept. 30, 1883, and Sept. 30, 1884; 2, 3, 4.—see also "Funds."

revenue and not-revenue, 2, 3, 212-3.

revenue, not revenue, appropriations, and of sinking fund, at 15th and last days of each month during fiscal year; also amount of revenue greater or less than liabilities of revenue, 11.

at close of each month during fiscal year, 7.

in treasury and in bank, 7.

increase or decrease of, during each month, 7.

to close of each month, 7.

at close of each day during fiscal year, 16-17.

increase or decrease of, during each day, 16-17.

maximum and minimum, during fiscal year, 3, 16-17.

of appropriations undrawn—see "Appropriations."

of specific taxes unpaid—see "Specific Taxes."

BANK FUND—see "Funds."**BANKS:**

State Funds in, at close of each month, 7.

amount of interest on deposits, received from, 63.

BARAGA COUNTY—see "Counties."**BARRY COUNTY—see "Counties."****BAY COUNTY—see "Counties."****BENZIE COUNTY—see "Counties."****BERRIEN COUNTY—see "Counties."****BLIND ASYLUM—see "School for the Blind."**

B. Continued:
BOARD OF CORRECTIONS AND CHARITIES, 36.
BOARD OF EQUALIZATION—State—see "Valuation."
BOARDS OF SUPERVISORS:
 valuation equalized by, 268, 270.
BOARD OF STATE AUDITORS:
 amount paid as awards of, 18, 48.
BONDED DEBT—see "State Debt."
BONDS:
 abstract of the several classes of, 252-3.
 amount received from sale of, since organization of State, 242-3, 264.
 amount paid on all classes of, since organization of State, 244-5, 263.
 Nov. 30, 1886, by years, 260-1.
 on, from two million-loan sinking fund, 255.
 outstanding at close of fiscal year, 2, 252-3, 265.
 amount of, falling due by years, iv., v.
 each fiscal year from 1886 to 1884, inclusive, 260-1.
 received in payment for Mich. Central and Mich. Southern Railroads, 244, note "A."
 discount on, 254.
 premium on, 266.

BONDS.						
	Amounts outstanding at com- mencement and close of fiscal year and amount paid during fiscal year.	Acts under which issued, when payable, rate of interest, and amount outstanding, Sept. 30, 1884.	Amount issued, amount re- tired through two-mil'n loan sinking fund (canal bonds through canal fund), and amount outstanding.	Amount paid during each fiscal year from 1867 to 1884, inclusive.	Amount outstanding at close of each fiscal year from 1886 to 1884, inclusive.	Face of bonds issued, amount realized, amount of payments and amount outstanding, Sept. 30, 1884.
	Page.	Page.	Page.	Page.	Page.	Page.
Adjusted and adjustable.....	2	252		260	260-1	
Allegan & Marshall R. R.....		252				
Canal.....		252	250	260	260-1	264
Delinquent Tax (July 1, '89).....		252				
" " to counties.....		252				264
Detroit and Pontiac R. R.....		252				264
Five-million-loan.....		252		260	260-1	264
General fund.....		252				264
Internal imp. warrant.....		252				264
Interest.....		252				265 note a
Palmyra & Jacksonburg R. R.....		252				264
Penitentiary.....		252				264
Renewal loan.....		252	255, 258	260	260-1	264
Temporary loan.....		252	255, 258			264
Two-million loan.....	2	252	255, 258	260	260-1	264
University.....		252				264
War.....		252	255	260	260-1	264
War bounty, 23, 67.....	2	252	255, 257	260	260-1	264, 266
Ypsilanti & Tecumseh R. R.....		252				

BOUNTY:
 wolf, 18.
BRANCH COUNTY—see "Counties."
BUREAU OF LABOR AND INDUSTRIAL STATISTICS, 36.

C.

CALHOUN COUNTY—see "Counties."
CANAL BONDS—see "Bonds."
CARE OF JUVENILE OFFENDERS:
 amount paid for, xx, 18, 42-5.
CASH:
 in treasury at close of each month during fiscal year, 7.
 bank at close of each month during fiscal year, 7.
CASS COUNTY—see "Counties."
CHARGED BACK TO COUNTIES:
 taxes, etc., June 30, 1884, 72-3.
CHARGES:
 and fees—see "Fees and Charges."
 office, amounts received and refunded, 18, 19.
CHARLEVOIX COUNTY—see "Counties."
CHEBOYGAN COUNTY—see "Counties."
CHIFFEWA COUNTY—see "Counties."
CLARE COUNTY—see "Counties."

C. *Continued.*

CLERKS:

Chief—

Auditor General's office, 24.
Secretary of State's office, 22.
State Land office, 24.

Extra—

Auditor General's office, xx., 29, 32, 32.
Secretary of State's office, 18, 29.
State Land office, 18, 29, 31.
State Treasury, 18, 29, 34.
State Board of Health, 18, 29, 34.
Sup't of Public Instruction's office, 18, 29, 34.
Amount paid to, during fiscal year, xx.
to Attorney General, 24.
Commissioner of Insurance, 24.
Governor, 23.
Supreme Court, 23.

CLINTON COUNTY—see "Counties."

COLLECTIONS OF TRESPASSES ON RAILROAD LANDS, 5—see also "Funds."

COLLECTION FEE:

interest and expense of sales, xxvii., 80, 82, 96-195.

COLLECTOR'S FEES:

received, 19.
refunded, 18.

COMMISSION:

exchange, etc., paid on bonds, 264-5.

COMMISSIONER:

of Immigration, and assistant, 25.
Insurance, deputy and clerk to, 24.
Labor, and deputy, 25.
Railroads, and deputy, 24.
State Land Office, deputy, book-keeper, and draughtsman, 24.
clerks to—see "Clerks."
State Swamp Land, and clerk, 25.

COMMISSIONERS:

Board of, for C., P., P. and R. institutions—see "Board of Corrections and Charities."
Fish, 32.
of deeds, amount received for commissions issued to, 18.

COMPANIES:

reports of, mining, 64-5.
plank and gravel roads, 66-7.
specific taxes paid by—see "Specific Taxes."

CONTINGENT FUND—see "Funds."

CONVEYING CONVICTS TO STATE PRISON:

amount paid for, vi., xx., 18, 42, 44.

CONVEYING CONVICTS TO STATE HOUSE OF CORRECTION:

amount paid for, vi., xx., 18, 42, 44.

CONVEYING CHILDREN TO STATE PUBLIC SCHOOL:

amount paid for, vi., xx., 18, 42, 45.

COUNTIES:

COUNTIES.	Debits and Credits to Delinquent State Tax of 1883 and subsequent years, and amount undischarged to Sept. 30, 1884.	Debits and Credits on account of expense of collecting Delinquent State Tax of 1883 and subsequent years to Sept. 30, 1884.	ACCOUNTS FOR YEAR CLOSING JUNE 30, 1884.		ACCOUNTS SINCE 1841, TO JUNE 30, 1884.	
			Summary.	Statement.	Summary.	Abstract.
	Page.	Page.	Page.	Page.	Page.	Page.
Alcona	76	80	86, 90	96	270	274
Allegan	76	80	86, 90	97	270	275
Alpena	76	80	86, 90	98	270	276
Antrim	76	80	86, 90	99	270	277
Arenac	76	80	86, 90	100	270	278
Baraga	76	80	86, 90	101	270	279
Barry	76	80	86, 90	102	270	280
Bay	76	80	86, 90	103	270	281
Benzie	76	80	86, 90	104	270	282
Berrien	76	80	86, 90	105	270	283
Branch	76	80	86, 90	106	270	284
Calhoun	76	80	86, 90	107	270	285
Cass	76	80	86, 90	108	270	286
Charlevoix	76	80	86, 90	109	270	287
Cheboygan	76	80	86, 90	110	270	288
Chippewa	76	80	86, 90	111	270	289

C. Continued:
COUNTIES:—(Continued.)

COUNTIES.	Debits and Credits to Delinquent State Tax of 1882 and subsequent years, and amount undischarged to Sept. 30, 1884.	Debits and Credits on account of expense of collecting Delinquent State Tax of 1882 and subsequent years to Sept. 30, 1884.	ACCOUNTS FOR YEAR CLOSING JUNE 30, 1884.		ACCOUNTS SINCE 1841, TO JUNE 30, 1884.	
			Summary.	Statement.	Summary.	Abstract.
	Page.	Page.	Page.	Page.	Page.	Page.
Clare.....	76	80	86, 90	112	270	296
Clinton.....	76	80	86, 90	113	270	296
Crawford.....	76	80	86, 90	114	270	300
Delta.....	76	80	86, 90	115	270	300
Eaton.....	76	80	86, 90	116	270	302
Emmet.....	76	80	86, 90	117	270	302
Genesee.....	76	80	86, 90	118	270	304
Gladwin.....	76	80	86, 90	119	270	304
Grand Traverse.....	76	80	86, 90	120	270	306
Gratiot.....	76	80	86, 90	121	272	306
Hillsdale.....	76	80	86, 90	122	272	310
Houghton.....	76	80	86, 90	123	272	312
Huron.....	76	80	86, 90	124	272	314
Ingham.....	76	80	86, 90	125-7	273	316
Ionia.....	76	81	86, 90	128	272	318
Iosco.....	76	81	86, 90	129	272	320
Isabella.....	76	81	86, 90	130-1	272	322
Isle Royal.....	76	81	86, 90	132	272	322
Jackson.....	76	81	86, 90	133	272	324
Kalamazoo.....	76	81	86, 90	134	272	324
Kalkaska.....	76	81	88, 92	135	272	326
Kent.....	76	81	88, 92	136	272	328
Keweenaw.....	76	81	88, 92	137	272	330
Lake.....	76	81	88, 92	138	272	332
Lapeer.....	76	81	88, 92	139	272	334
Leelanaw.....	76	81	88, 92	140	272	336
Lenawee.....	76	81	88, 92	141	272	338
Livingston.....	76	81	88, 92	142	272	338
Mackinac.....	76	81	88, 92	143	272	340
Macomb.....	76	81	88, 92	144	272	340
Manistee.....	76	81	88, 92	145-6	272	342
Manitou.....	76	81	88, 92	147	272	342
Marquette.....	76	81	88, 92	148-9	272	344
Mason.....	76	81	88, 92	150	272	346
Mecosta.....	76	81	88, 92	151-2	272	348
Menominee.....	76	81	88, 92	153	272	350
Midland.....	76	81	88, 92	154	272	352
Missaukee.....	76	81	88, 92	155-6	272	354
Mouroe.....	76	81	88, 92	157	272	356
Montcalm.....	76	81	88, 92	158-9	272	358
Montmorency.....	76	81	88, 92	160	272	360
Muskegon.....	76	81	88, 92	161-2	272	362
Newaygo.....	76	81	88, 92	163	272	364
Oakland.....	76	81	88, 92	164	272	366
Oceana.....	76	81	88, 92	165-6	272	368
Ogemaw.....	76	81	88, 92	167-8	272	370
Ontonagon.....	76	81	88, 92	169-70	272	370
Osceola.....	76	81	88, 92	171-2	272	372
Oscoda.....	76	81	88, 92	173	272	374
Otsego.....	76	81	88, 92	174	272	374
Ottawa.....	76	81	88, 92	175-6	272	376
Presque Isle.....	76	81	88, 92	177	272	378
Roscommon.....	76	81	88, 92	178-9	272	378
Saginaw.....	76	81	88, 92	180-1	272	380
Sanilac.....	76	81	88, 92	182-3	272	382
Schoolcraft.....	76	81	88, 92	184	272	384
Shiawassee.....	76	81	88, 92	185	272	384
St. Clair.....	76	81	88, 92	186-7	272	386
St. Joseph.....	76	81	88, 92	188	272	388
Tuscola.....	76	81	88, 92	189-90	272	390
Van Buren.....	76	81	88, 92	191	272	392
Washtenaw.....	76	81	88, 92	192	272	394
Wayne.....	76	81	88, 92	193-4	272	396
Wexford.....	76	81	88, 92	195	272	398

C. *Continued.*COUNTIES:—(*Continued.*)

- amount paid to, from general fund for ordinary purposes, 18, 63, 63, 86, 90.
P. S. Int. fund for schools, 21, 72.
- on awards of Board of State Auditors for use of, 48.
- acres of land returned delinquent for taxes of 1883; 74.
- taxable property, valuation of—see "Valuation."
- taxes apportioned to, from 1838 to 1881; 269.
since 1881; 271.
for 1884; 85.
- State, of 1883, returned delinquent, 74.
credited to, 74.
- charged back to, June 30, 1884; 72-3.
- when laid out, 266-7.
- attached to other counties, 266-7.
- organized, 266-7.
- transactions between State and, during year ending June 30, 1884; xxiv., 86-93.
former years, xxx., 270-3.

COUNTY TREASURERS:

- summary of reports of, as to collection of liquor tax, 196-7.

CORONERS' FEES:

- paid during fiscal year, vi., 18, 42, 44, 76.

COSTS OF SUITS:

- detail of, 40.

CRAWFORD COUNTY—see "Counties."

D.

DAILY BUSINESS:

- transactions for fiscal year on form for, 2-3.

DEBT—see "State Debt."

DELINQUENT TAXES:

- of 1883, returned, local, 74.
State, xxvii., 74.
credited Co., 74.
- acres returned for, 74.
- refunded during fiscal year, 18.
- collected during fiscal year, 19.
- charged back to counties, June 30, 1884, 72-3.
- DELINQUENT STATE TAX OF 1882 AND SUBSEQUENT YEARS, xxvii.
- amount refunded, 76, 82.
collected by Auditor General, 77, 82.
County Treasurers, 77, 82.
- charged back to counties, 77, 82.
- undischarged Sept. 30, 1884, 76, 82.

DEPOSITS:

- of cash in banks, at close of each month, 7.
- amount received for interest on, during fiscal year, 63.
- accounts, 5—see "Funds."

DELINQUENT TAX BONDS—see "Bonds."

DELTA COUNTY—see "Counties."

DETROIT AND PONTIAC RAILROAD BONDS—see "Bonds."

DEWEY ASSET LANDS, 18—see also "Funds."

DIRECT TAXES:

- net receipts from, since 1838; 242.
1840; 269, 270.
- manner of determining, xxi.

DISBURSEMENTS:

Territorial Treasury—

- since 1828; 240.

State Treasury—

- during fiscal year,
gross and net, lli., lv.
- daily, 18.
- from Oct. 1, 1883, to close of each day, 15.
month, 7.
- by funds or accounts, 2, 3, 4, 10.
revenue and not-revenue, 2, 3, 10.
- to publishers, for advertising lands for sale, 49.
- counties, for taxes collected, 68-9, 83.
- charges at asylums, 83.
- from P. S. interest fund, 72.
- on salaries of State officers, 18, 23-5.
- and expenses of judicial department, 18, 26-8.
of extra clerks, 29-34.
- appropriations, 35-7.
- allowances of Board of State Auditors, 48.
- expense of sales, 18.
- as coroners' fees, 18, 42, 44, 46.
- from two-million loan sinking fund, 22.
- as interest on bonded debt, 23.
- from each fund—see the several funds, 18-23.
- members of Boards of State Institutions, xix., 18, 40-1.

D. *Continued:*

DISBURSEMENTS:— (Continued.)
State Treasury—
 since March 1, 1836—
 by funds, net, revenue, and not-revenue, 220, 224-5.
 gross, 224-5.
 gross, 240, 245.
 net cash, 244-5.
 land warrant, 245.
 double and fictitious, 245.
 as interest on trust funds, 244, 248-9.
 from receipts for interest on part-paid lands, 244, 249.
 to State institutions, on appropriations, 244, 248-9.
 members of boards of State institutions, x., xix., 250-1.
 from two-million loan sinking fund, 255.
 on State debt, 244, 265.
 for new State offices, and new capitol, 244.
 on account of St. Mary's Falls Ship Canal, 245.
 on bonded debt, since Nov. 30, 1866; 250-1.
DISCOUNT ON BONDS, 254.

E.

EASTERN ASYLUM FOR INSANE:
 receipts and expenditures for, as shown by vouchers filed, xiii., 198-9, 209.
 amount paid on appropriations for, during fiscal year, 35.
 since organization, x., 249.
EATON COUNTY—see "Counties."
EMMETT COUNTY—see "Counties."
EQUALIZED VALUATION:
 since 1837, by Boards of Supervisors, 268, 270.
 State Board of Equalization, 263, 270.
ESCHEATS—see "Funds."
EXCESSIVE REFUNDINGS AND REIMBURSEMENTS, 223.
EXCHANGE, COMMISSION, ETC.:
 amount of, paid on bonds, etc., 244, 265-6.
EXECUTIVE DEPARTMENTS:
 salaries paid in each, during fiscal year, 23-5.
EXPENDITURES—see "Disbursements."
EXPENSES:
 of Judiciary, 18, 20-8.
 legislature, returned, 19.
 sales, 18.
 State institutions, see "State Institutions."
EXPENSE OF COLLECTING DELINQUENT STATE TAX OF 1882 AND SUBSEQUENT YEARS:
 credits and debits, xxvii., xxviii., 18, 19, 80-81, 82.
 balances, xxvii., xxviii., 80-1, 271.
EXPRESS SPECIFIC TAXES:
 amount received, 20, 57.
EXTRA CLERKS:
 amount paid during fiscal year, 29, 34.

F.

FEES:
 amount paid to coroners, 18, 42, 44, 46.
 Collectors', received, 19.
 refunded, 18.
 collection, received, 19, 80-1, 82.
 refunded, 80-1, 82.
FEES AND CHARGES:
Collected during fiscal year—
 by Auditor General, 19.
 Commissioner of Land Office, 19.
 Insurance, 19.
 Secretary of State, 19.
Collected since organization of State—
 at Auditor General's office, 241.
 Insurance bureau, 241.
 State Land office, 241.
 Secretary of State's office, 241.
 State Treasurer's office, 241.
 Executive office, 241.
FIRE AND POLICE DEPARTMENTS, CITY OF LANSING:
 appropriation for, 36.
FISCAL YEAR, xxxi.
FISH COMMISSIONERS:
 amount paid on appropriations for Board of, 36.
FIVE MILLION LOAN—see "Bonds."
FREIGHT, SLEEPING, AND PALACE CAR SPECIFIC TAX, 62.
FUND FOR COUNTIES:
 account of, xlv., xxviii., 83.
FUNDS:
 when opened, 218.
 closed, 219.

F. *Continued:*
FUNDS:—(Continued.)

FUNDS.	TAUET FUNDS.	Transactions in Funds (for Fiscal Year closing Sept. 30, 1884.)	Gross Rec'ts and Disbursements, Refundings and Reimbursements, Net Rev'nue, and Not-Rev'nue, Re- ceipts and Dis- bursements.		Revenue, Not-Revenue, and Fund Balance Sept. 30, 1884, obtained by adding Revenue and Not-Rev- nue credits and debits to funds since the organiza- tion of the State.	Revenue, Receipts and Disbursements, since the formation of the State.	Net, Revenue, and Not- Revenue, Receipts and Disbursements, since the formation of the State.	Received in one and Re- funded through another.
			Fiscal Year.	Since Or- ganiza't'n of State.				
	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.
Summary Tables.....	8-9	4	223	224	218			
Agricultural College.....	230	20	10	230	218			
Agricultural College Interest.....		20	10	235	218			13
Asylum.....					218			
Attorney General.....					218			
Auditor General's Deposit.....					218			
Bank.....					218			
Collections of Treas. on E. E. Lands					218			
Contingent.....					218			
Dewey Asset Lands.....					218			
Escheats.....			10	231	218			
General.....		18	10	236	218			13
Geological.....					218			
Hazellon Asset Lands.....					218			
Internal Improvement.....					218			13
Internal Improvement Warrants					218			
Land Warrants.....					218			
Land Warrants—2d Series.....					218			
Library.....					218			
Lighthouse Deposits.....					218			
Michigan Central E. E. Deposits.....					218			
Michigan Southern E. E. Deposits.....					218			
Michigan State Bank Assets.....					218			13
Military.....					218			
Militia.....					218			
Normal School.....	230	20	10	230	218			
Normal School Interest.....		20	10	234	218			
Normal School Deposit.....					218			
Normal School Interest Deposit.....					218			
Oakland & Ottawa E. E. Deposits.....					218			
Ontonagon Co. Deposits.....					218			
Penitentiary.....					218			13
Portage Lake Canal.....					218			
Primary School.....	231	21	10	231	218			13
Primary School Interest.....		21	10	236	218			
Primary School 5 per cent.....	5				218			
Primary School Deposit.....					218			
Primary School Interest Deposit.....					218			
Sec'y of St. Mary's Canal Deposit					218			
Sinking.....					218			13
Soldiers' Aid.....					218			
Soldiers' Home.....					218			
Soldiers' Relief.....					218			13
Specific Tax.....		20	10	227	218			
State Building.....					218			
State Building Deposit.....					218			
State Building Interest Deposit.....					218			
State Salt Spring Land Deposit.....					218			
State Salt Spring L'd Int. Deposit.....					218			
State Prison.....					218			
St. Joseph Valley E. E. Deposits.....					218			
St. Mary's Canal.....	23	10	238	218				
Sundry Deposits Account.....	23	10	239	218				
Sup't of Pub. Ins. (J. D. Pierce).....					218			
Suspense Account.....					218			13
Swamp Land.....	23	10	239	218				
Swamp Land Interest.....					218			
Swamp Land Deposit.....					218			
Swamp Land Interest Deposit.....					218			
Swamp Land Trespass Deposit.....					218			
Toledo War.....					218			
Treasurer of University Deposit.....					218			
Treasury Notes.....					218			
Treasury Notes Interest.....					218			
Two-Million-Loan Sinking.....	23	10	238	218				13
University.....	239	21	10	239	218			
University Aid.....					218			
University Deposit.....					218			
University Interest.....	21	10	233	218				
University Interest Deposit.....					218			
War.....	23	10	237	218				13
War-Loan Sinking.....					218			13

G.

GENESEE COUNTY—see "Counties."
 GENERAL FUND:
 transactions through, 18, 10—see also "Funds."
 amounts paid from, to counties during fiscal year, 68-9, 83.
 GENERAL FUND BONDS—see "Bonds."
 GEOLOGICAL SURVEY, xv., 215.
 appropriations for, 36.
 GEOLOGICAL FUND—see "Funds."
 GLADWIN COUNTY—see "Counties."
 GRAND TRAVERSE COUNTY—see "Counties."
 GRATIOT COUNTY—see "Counties."
 GROSS DISBURSEMENTS—see "Disbursements."
 GROSS RECEIPTS—see "Receipts."

H.

HAZELTON ASSET LANDS—see also "Funds."
 HILLSDALE COUNTY—see "Counties."
 HOLDERS OF CERTIFICATES OF PART-PAID LANDS:
 amount of interest received from, 246-7.
 paid to educational institutions, 249.
 HOUGHTON COUNTY—see "Counties."
 HURON COUNTY—see "Counties."

I.

IMMIGRATION AGENCY:
 appropriation for, 36.
 commissioner of, and assistant, 25.
 receipts and expenditures, as shown by vouchers filed, xvi., 193-9, 216.
 INCREASE OR DECREASE OF BALANCE—see "Balances."
 INDUSTRIAL HOME FOR GIRLS:
 appropriations for, paid during fiscal year, 35.
 since organization, x., 249.
 receipts and expenditures, as shown by vouchers filed, xiv., 193-9, 211.
 INGHAM COUNTY—see "Counties."
 INSANE ASYLUM—see "Asylums."
 INSANE NON-RESIDENT—see "Support of Insane."
 INSPECTION OF ILLUMINATING OILS, v., 18.
 INSPECTORS OF STATE PRISON—see "Members of Boards of State Institutions."
 INTEREST:
 Payments—
 on bonded debt during fiscal year, iv., 23, 244.
 since 1836; 244.
 by classes of bonds, 265, 268.
 received in payment for Mich. Central and Mich. Southern Railroads,
 244, note "h."
 trust funds during fiscal year, 66.
 since 1836; 244, 248.
 from receipts from holders of part-paid certificates, 244, 249.
 Receipts—
 on surplus revenue, etc., 63.
 funds deposited in banks, during fiscal year, 67.
 since 1854; 241.
 past due specific taxes, 63.
 from holders of part-paid certificates, since 1836; 242, 246-7.
 In County Accounts—
 charged and credited during the year closing June 30, 1884; 83, 86-93.
 since 1841; 270-3.
 amount charged in excess of amount credited, xxvi.
 matured on bonded debt for the years 1867 to 1884; 262-3.
 INTEREST, COLLECTION FEE, AND EXPENSE OF SALES ON STATE TAX OF 1882, ETC., xxvii.
 net receipts to Sept. 30, 1884; 80-1, 82, 271.
 received at Auditor General's Office, 80-1, 82.
 by county treasurers, 80-1, 82, 96-103.
 from township treasurers, 82.
 refunded, 80-1, 82.
 INTEREST BONDS—see "Bonds."
 INTERNAL IMPROVEMENT FUND—see "Funds."
 INTERNAL IMPROVEMENT WARRANTS—see "Funds."
 INTERNAL IMPROVEMENT WARRANT BONDS—see "Bonds."
 INSTITUTIONS—see "State Institutions."
 INSTITUTION FOR EDUCATING THE D. AND D.—see "Asylums."
 amount paid on appropriations for, during fiscal year, 35.
 since organization, x., 248.
 INSURANCE SPECIFIC TAX, 55-6.
 IONIA COUNTY—see "Counties."
 IOSCO COUNTY—see "Counties."
 ISABELLA COUNTY—see "Counties."
 ISLE ROYAL COUNTY—see "Counties."

J.

JACKSON COUNTY—see "Counties."
 JUDICIAL DEPARTMENT:
 payment on account of, 26-8.
 JUVENILE OFFENDERS—see "Care of Juvenile Offenders."

K.

KALAMAZOO COUNTY—see "Counties."
 KALKASKA COUNTY—see "Counties."
 KENT COUNTY—see "Counties."
 KEWEEHAW COUNTY—see "Counties."

L.

LABOR BUREAU—see "Bureau of Labor and Industrial Statistics."
 LABOR COMMISSIONER—see "Commissioner of Labor."
 LAKE COUNTY—see "Counties."

LANDS:

net receipts from sales of, cash, 242.
 by classes, 245-7.
 warrants, 242, 247.
 for interest on part paid, 242, 245-7.
 acres of, returned for taxes of 1881-75; 1882, 74.
 amount paid for advertising, xxvii., 49.
 State tax, advertising notice of sale of, 49.
 recommendation in regard to, xxx.

LAND WARRANTS—see "Funds."

received for lands, 245-7.

LAND WARRANTS, SECOND SERIES—see "Funds."

LAPEER COUNTY—see "Counties."

LAYING OUT AND ORGANIZATION OF COUNTIES:

date of, 268-7.

LEGISLATIVE APPROPRIATIONS:

amount paid on, during fiscal year, 35-7.

to State institutions since 1836; x, 248-9.

LEGISLATURE, SESSION OF 1883:

incidental expenses of, returned, 19.

LEELANAW COUNTY—see "Counties."

LENAWEE COUNTY—see "Counties."

LIBRARY, STATE:

appropriation for books, 26.

receipts and expenditures, as shown by vouchers filed, ix, 198-9, 2 O.

LIBRARY FUND—see "Funds."

LIGHT HOUSE DEPOSITS, 5—see "Funds."

LIQUOR TAX:

act 226, 1875—

receipts for, 18.

by whom paid, v.

act 226, 1875—

summary of reports of County Treasurers under, xxviii, 196-7.

LIVINGSTON COUNTY—see "Counties."

LOANS:

abstract of, 262-3, 264-5.

amount realized on, 264.

in excess of face of, 264.

less than cost of, 265.

cost of, 265.

in excess of amount realized, 265.

of Bank of Michigan, 264.

Michigan State Bank, 264.

to Territorial Treasurer, 264.

Railroad Companies, Allegan and Marshall, 252.

Detroit and Pontiac, 262, 264.

Palmyra and Jacksonburg, 252, 264.

Ypsilanti and Tecumseh, 264.

University, 252, 264.

classes of—see "Bonds."

M.

MACKINAC COUNTY—see "Counties."

MACOMB COUNTY—see "Counties."

MAINTENANCE OF EDWARD MURPHY, xvi, 36, 198-9, 217.

MANAGERS OF STATE HOUSE OF CORRECTION—see "Members of Boards of State Institutions."

MANISTEE COUNTY—see "Counties."

MANITOW COUNTY—see "Counties."

MARQUETTE COUNTY—see "Counties."

MASON COUNTY—see "Counties."

MECOOTA COUNTY—see "Counties."

MEMBERS OF BOARDS OF STATE INSTITUTIONS, 18, 40-1, 250-1.

MENOMINEE COUNTY—see "Counties."

MICHIGAN ASYLUM FOR INSANE:

appropriations for fiscal year, 35.

paid to, since organization, x, 249.

receipts and expenditures, as shown by vouchers filed, xli, 198-9, 268.

MICHIGAN CENTRAL RAILROAD DEPOSITS, 5—see "Funds."

MICHIGAN IN THE WAR:

appropriation for publishing, 36.

MICHIGAN SOUTHERN RAILROAD DEPOSITS, 5—see "Funds."

MICHIGAN STATE BANK ASSETS—see "Funds."

MIDLAND COUNTY—see "Counties."

MILITARY FUND—see "Funds."

MILITIA FUND—see "Funds."

MISSAUKIE COUNTY—see "Counties."

M. *Continued.*

MINES:
summary of reports filed during year, 64-5.
MINING SPECIFIC TAX—see "Specific Taxes."
MONEY:
in State Treasury at close of each month, 7.
bank at close of each month, 7.
MONROE COUNTY—see "Counties."
MONTECALM COUNTY—see "Counties."
MUSKEGON COUNTY—see "Counties."

N.

NET CASH RECEIPTS—see "Receipts."
NET CASH DISBURSEMENTS—see "Disbursements."
NEWAYGO COUNTY—see "Counties."
NEW STATE CAPITOL:
appropriations for, 36.
NON-RESIDENT INSANE—see "Support of Insane."
NOT-REVENUE:
receipts, disbursements, and balances, 3.
NORMAL SCHOOL:
payments to, during fiscal year, 20, 35.
from appropriations, 35.
since organization, on appropriations, x, 248.
as interest on Normal School fund, x, 248.
from interest received of holders of part-paid certificates, x, 249.
receipts and expenditures, as shown by vouchers filed, xi, 198-9, 203.
lands, net receipts from sales of, since 1850; 246.
for interest and penalty from holders of part-paid certificates of, since 1850; 246.
NORMAL SCHOOL FUND, 20—see also "Funds."
NORMAL SCHOOL INTEREST FUND, 20—see also "Funds."
NORMAL SCHOOL DEPOSIT—see "Funds."
NORMAL SCHOOL INTEREST DEPOSIT—see "Funds."
NORTHERN ASYLUM FOR INSANE—(New Asylum for Insane):
receipts and expenditures, as shown by vouchers filed, xiii, 198-9, 209.
amount paid on appropriations for, since its organization, x, 249.
during fiscal year, 35.

O.

OAKLAND COUNTY—see "Counties."
OAKLAND AND OTTAWA R. R. DEPOSITS, 5—see "Funds."
OCEANA COUNTY—see "Counties."
OFFICE CHARGES:
amount received during fiscal year, 19.
refunded during fiscal year, 18.
OFFICERS AND EMPLOYEES OF THE EXECUTIVE DEPARTMENTS:
salaries paid to, during fiscal year, 23-5, 29-34.
undrawn at commencement and close of fiscal year, 25.
OGEMAW COUNTY—see "Counties."
OIL-INSPECTOR'S FEES, vi, 18.
ONTONAGON COUNTY—see "Counties."
ONTONAGON COUNTY DEPOSIT ACCOUNT—see "Funds."
ORGANIZATION AND LAYING OUT OF COUNTIES, 266-7.
OSCEOLA COUNTY—see "Counties."
OTSEGO COUNTY—see "Counties."
OTTAWA COUNTY—see "Counties."
OUTSTANDING WARRANTS:
amount at close of each fiscal year, since organization of State, 241.

P.

PALMYRA AND JACKSONBURG R. R. BONDS—see "Bonds."
PART-PAID LANDS:
amount of interest and penalty received from holders of certificates of, 240-7.
PAYMENTS FROM STATE TREASURY—see "Disbursements."
PAYMENTS AND TRANSFERS—TWO-MILLION-LOAN SINKING FUND:
during fiscal year, 2, 22.
since its opening, 224, 223, 256.
PEDDLER'S LICENSES:
amount received for, 18.
PENITENTIARY BONDS—see "Bonds."
PENITENTIARY FUND—see "Funds."
PIONEER SOCIETY:
amount paid on appropriation for, 36.
receipts and expenditures, as shown by vouchers filed, xv., 198-9, 21f.
PLANK ROAD COMPANIES:
specific taxes paid by, during fiscal year, 57.
summary of reports of, 66-7.
PORTAGE LAKE SHIP CANAL FUND—see "Funds."
POSTAGE:
amount allowed by Board of State Auditors, 48.
charged to expense of collecting delinquent State tax, etc., 82.
PREMIUM ON BONDS:
amount paid, 22, 266.
PRESQUE ISLE COUNTY—see "Counties."

P. *Continued.***PRIMARY SCHOOL LANDS:**

amount received from sale of, since 1839, 244.
for interest from holders of certificates since 1839, 246.

PRIMARY SCHOOL FUND 21—see "Funds."**PRIMARY SCHOOL INTEREST FUND, 21—see "Funds."**

amount paid from to counties, 21, 72.

surplus of specific taxes transferred to, 66, 248.

PRIMARY SCHOOL FIVE PER CENT FUND—see "Funds."**PRIMARY SCHOOL DEPOSIT, 5—see "Funds."****PRIMARY SCHOOL INTEREST DEPOSIT, 5—see "Funds."****PRIMARY SCHOOLS:**

amount paid for support of, during fiscal year, from Primary School Int. Fund, 21, 72.
since 1839, from interest from holders of part-paid certificates,
X., 249.
as interest on Primary School Fund, X., 248.
from surplus of Specific Tax, Sec. 1, Art. 14, State
Constitution, 66, 248.

PROPERTY:

valuation of, equalized by Board of Supervisors, 268, 270.

State Board, 268, 270.

returned for taxes of 1863, 74.

PUBLISHERS:

amount paid to, for advertising lands for taxes, 48.

Q.

QUARTERMASTER GENERAL'S DEPARTMENT:

receipts and expenditures, as shown by vouchers filed, xv., 198-9, 214.

R.

RAILROAD COMPANIES:

amount of specific taxes paid by, during fiscal year, 52-4.

due from, at commencement and close of fiscal year, 52-4.

loans made by State in aid of Allegan and Marshall, 252.

Detroit and Pontiac, 252.

Palmyra and Jacksonburg, 252.

Ypsilanti and Tecumseh, 252.

RATE OF STATE TAX AFFORTIONED FROM 1840 TO 1864:

mills on \$1.00, 268, 270.

per capita, 269, 270.

RECEIPTS:*Territorial Treasury—*

since 1836, 240.

State Treasury—

during fiscal year,

gross and net, iii.

daily, 12.

from October 1, 1861, to close of each day, 14.

month, 7.

by funds or accounts, 2, 3, 4, 10.

revenue and not-revenue, 2, 3, 10.

to general fund for fees and charges, 19.

from sale of Compiled Laws, 19.

Session Laws and Reports, 19.

Michigan Reports, 19.

State bids and interest on same, 19.

tax lands and interest, 19.

delinquent taxes collected, 19.

interest on, 19.

from sundry counties, under old tax law, 19, 70-1, 82.

new tax law, 19, 70-1, 83.

delinquent State tax of 1832, etc., 19, 77, 82.

interest, collection fee, and expense of sales, 19, 80-1, 82.

liquor tax, act 236, 1875; 19.

rent, 19.

oil inspector's fees, 19.

interest on surplus revenue, etc., 19, 63.

U. S. Bonds, 63, note "a."

funds deposited, 63.

overdue specific taxes, 63.

miscellaneous, 18, 19.

from specific taxes—railroad, 20, 52-4.

freight, sleeping, and palace car, 20, 62.

insurance, fire, 20, 55-6.

life, 20, 56.

miscellaneous, 56.

mining, 20, 58, 61.

river improvement, 20, 51.

express, 20, 57.

telegraph and telephone, 20, 57.

plank road, 57.

since March 1, 1836—

classification of, 242-3.

by funds, net, revenue and not-revenue, 218-225.

by funds, gross, 224-5.

gross, 222, 240, 243.

R. *Continued.*

RECEIPTS:

State Treasury—

since March 1, 1836—

(Continued.)

net cash, 242-3.

land warrant, 243.

double and fictitious, 243.

from sale of bonds, 242-3, 244-6.

direct taxes, 242, 249, 270.

specific taxes, 242.

sale of lands, 242, 246-7.

for interest on part-paid lands, 242, 246-7.

from United States—5 per cent on sale of Public Lands, 242.

St. Mary's Falls Ship Canal, 243.

for interest on funds deposited, 241.

fees and charges—several State Offices, 241.

to trust funds, used in general and sinking funds, 8, 9.

to sinking fund through trust funds, since 1863; 8, 9.

REDUCTION OF BONDED DEBT:

during years 1867 to 1884, 260-3.

REDUCTION OF ANNUALLY ACCRUING INTEREST:

since 1866; 262-3.

REFORM SCHOOL:

appropriations for, paid during fiscal year, 35.

since organization, x., 249.

receipts and expenditures, as shown by vouchers filed, xiii., 198-9, 210.

REFORM SCHOOL FOR GIRLS—see "Industrial Home for Girls."

REFUNDINGS AND REIMBURSEMENTS:

by funds for fiscal year, 10.

since organization of State, 222-3, 243, 245.

by funds, 224-5.

excess of, on credit or debit side, 191, 223.

RELIEF OF SUFFERERS, FIRE OF 1831:

appropriations for, 36.

receipts and expenditures, as shown by vouchers filed, 199, "note."

RENEWAL-LOAN BONDS—see "Bonds."

RENEWAL AND TEMPORARY LOANS:

amount issued, retired, outstanding—see "Bonds."

REPORTS:

annual of Auditor General, xxxi.

mining companies, 64-5.

summary of, from plank-road companies, 66-7.

RETURNS OF DELINQUENT TAXES:

of 1863, acres, 74.

amount of, local, 74.

State, 74.

credited to counties, 74.

REVENUE AND NOT-REVENUE:

receipts, expenditures, and balances, 2, 3, 10, 218, 224-3.

REVENUE, SURPLUS:

interest received on, during fiscal year, xxi., 19, 63.

RIVER IMPROVEMENT SPECIFIC TAX, 50, 51.

ROSCOMMON COUNTY—see "Counties."

S.

SAGINAW COUNTY—see "Counties."

SALARIES:

of State officers and employes, paid during fiscal year, 23-5.

undrawn Sept. 30, 1863, and Sept. 30, 1864; 25.

paid extra clerks, 18, 29-34.

of judicial department, paid during fiscal year, 26-8.

undrawn Sept. 30, 1863, and Sept. 30, 1864; 27.

SALE OF LANDS:

net receipts from, since March 1, 1836; 242, 246-7.

for interest on, since March 1, 1836; 242, 246-7.

SALES:

expense of, 18, 19.

SANILAO COUNTY—see "Counties."

SCHOOLCRAFT COUNTY—see "Counties."

SCHOOL FOR THE BLIND:

appropriation for, paid during fiscal year, 36.

since organization, x., 248.

receipts and expenditures, as shown by vouchers filed, xii., 198-9, 207.

SECRETARY OF STATE:

salary paid to, during fiscal year, 23.

deputy and chief clerk, 23.

extra clerks, 29, 30.

fees and charges received in office of, during fiscal year, 19.

since 1867; 241.

SECRETARY OF BOARD OF CONTROL OF ST. MARY'S CANAL DEPOSIT, 5,—see "Funds."

SHEWASHEE COUNTY—see "Counties."

SINKING FUND—see "Funds."

Two-Million-Loan, 23—see "Funds."

receipts to, through trust funds, 8, 9.

transactions in, from opening to September 30, 1864, 254-5.

War-Bounty Bonds retired through, 257.

S. *Continued.*

SINKING FUND—

Two-Million-Loan— { *Continued.*Renewal and Temporary Loan Bonds retired through, 228.
bonds paid from during fiscal year, 22.

War-Loan—see "Funds."

SOLDIERS' AID FUND—see "Funds."

SOLDIERS AND SAILORS' MONUMENT, DETROIT:

appropriation for, 36.

receipts and expenditures, as shown by vouchers filed, xvi., 198-9, 217.

SOLDIERS' HOME FUND—see "Funds."

SOLDIERS' RELIEF FUND—see "Funds."

SPECIFIC TAX FUND—see "Funds."

SPECIFIC TAXES:

amount set aside for payment of interest on trust funds, 66.

bonded debt, 67.

transferred to P. S. Int. Fund under Sec. 1, Art. 14, State Constitution, xxii., 6, 24.

Basis of Tax: Unpaid Sept. 30, 1883; Charged in 1884; Paid during fiscal year; Unpaid Sept. 30, 1884:

summary of, 50.

railroad, 52-4.

freight, sleeping, and palace car, 62.

plank road, 57.

mining, 58-61.

telegraph and telephone, 57.

river improvement, 51.

Amount paid during Fiscal Year—

summary of, 50.

insurance, 55-6.

express, 57.

interest on, past due, 63.

STATE AUDITORS:

awards of Board of, paid during fiscal year, 13, 48.

STATE BIDS:

amount sold during fiscal year, 19.

interest on, 19.

refunded during fiscal year, 18.

interest on, 18.

STATE BONDS—see "Bonds."

STATE BUILDING FUND—see "Funds."

STATE BUILDING DEPOSIT, 5—see "Funds."

STATE BUILDING INTEREST DEPOSIT—see "Funds."

STATE CAPITOL—see "New State Capitol."

STATE DEBT:

amount of, at commencement and close of fiscal year, iv., 2.

close of each fiscal year since 1886; 260-1.

falling due by fiscal years, v.

payments on, during fiscal year, iv., 2.

from 1836 to 1884; 244-5.

of interest upon, from 1836; 244-5, 265.

interest matured on, each year since 1886; 262-3.

reduction of, from 1886; 260-1.

in annually accruing interest on, since 1886; 262-3.

abstract of, by classes, from organization of State, 262-3, 264-5.

STATE INSTITUTIONS:

payments to, on appropriations, during fiscal year, 35-7.

since organization, x., 244, 248-9.

as interest on trust funds, since organization, x., 244, 248.

from interest on part-paid lands, x., 244, 249.

receipts and expenditures, as shown by vouchers filed, vii. to xvi., 198-9.

STATE LIBRARIAN AND ASSISTANT:

salary of, 24.

STATE LIBRARY:

appropriation for books, 36.

receipts and expenditures for, as shown by vouchers filed, ix., 198-9, 200.

STATE LOANS:

abstract of, since organization of State, 264-5.

—see "Loans" and "Bonds."

STATE MILITIA:

expenses of encampments of, xv, 214.

STATE NORMAL SCHOOL—see "Normal School."

STATE OFFICERS, TEMPORARY:

amount paid on, and New Capitol, 244.

STATE HOUSE OF CORRECTION:

amount paid for expenses of, during fiscal year, 18.

appropriations for, paid during fiscal year, 35.

since organization, x, 249.

receipts and expenditures, as shown by vouchers filed, xiv, 198-9, 213.

conveying convicts to, vi, ix, 18, 42, 44.

managers of—see "Members of Boards of State Institutions."

STATE OIL INSPECTOR'S FEES, v, 18.

STATE PRISON:

appropriations for, paid during fiscal year, 35.

since organization, x, 249.

receipts and expenditures, as shown by vouchers filed, xiv, 198-9, 213.

conveying convicts to, vi, ix, 18, 42, 44.

inspectors of, see "Members of Boards of State Institutions."

S. *Continued.*

STATE PRISON FUND—see "Funds."

STATE PUBLIC SCHOOL:

appropriations for, paid during fiscal year, 35.

since organization, x, 248.

receipts and expenditures, as shown by vouchers filed, xi, 198-9, 205.

transportation of children to, vi, xx, 18, 43, 45.

STATE REFORM SCHOOL:

appropriations for, paid during fiscal year, 35.

since organization, x, 317, 249.

receipts and expenditures, as shown by vouchers filed, xiii, 198-9, 310.

STATE REFORM SCHOOL FOR GIRLS—see "Industrial Home for Girls."

STATE SALT SPRING LAND:

net receipts from sale of, during fiscal year, 18.

since 1847; 246.

interest on, 247.

deposit—see "Funds."

interest deposit—see "Funds."

STATE TAX:

apportionment of, for 1884; 85.

since 1837; 268, 271.

receipts to State Treasury from, since 1836; 242.

1840; 269, 271.

compared with amount apportioned, 269, 271.

delinquent, of 1832, etc., xxvii.

returned, 76, 78.

refunded, 76, 78.

collected by County Treasurers, 77, 79.

Auditor General, 77, 79.

charged back to counties, 77, 79.

undischarged, 76, 78, 82.

interest, coll. fee, and expense of sales, net payments, 80-1, 83.

coll'd by Co. Treasurer, 80-1.

Aud. General, 80-1.

refunded, 80-1.

STATE TAX LANDS:

amount received from sale of, during fiscal year, 19.

refunded during fiscal year, 18.

for interest on, during fiscal year, 19.

of interest on, refunded during fiscal year, 18.

paid for advertising, notice of sale of, xxvii, 49.

recommendation in regard to, xxx.

STATE TREASURER:

salaries paid in office of, 23, 29, 34.

STATE TREASURY RECEIPTS AND DISBURSEMENTS:

during fiscal year, viii, analysis of, 10.

see "Receipts," and "Disbursements."

ST. CLAIR COUNTY—see "Counties."

ST. JOSEPH COUNTY—see "Counties."

ST. JOSEPH VALLEY R. R. DEPOSITS, 5—see "Funds."

ST. MARY'S FALLS SHIP CANAL:

amount received from, since 1858; 243.

paid on account of, since 1853; 245.

Bonds—see "Bonds."

Funds—see "Funds."

STREET RAILWAY COMPANIES:

specific taxes paid by, during fiscal year, 54.

SUGAR BOUNTY:

amount paid during fiscal year, v, 18.

SUNDRY COUNTIES:

account of, xxv, xxviii, 83.

SUNDRY DEPOSITS ACCOUNT, 23—see "Funds."

SUPERINTENDENTS OF POOR OF JACKSON COUNTY:

receipts and expenditures as shown by vouchers filed, xvi, 198-9, 217.

SUPERINTENDENT OF PUBLIC INSTRUCTION:

salaries paid in office of, 24, 29, 34.

(J. D. Pierce)—see "Funds."

SUPPORT OF EDWARD MURPHY:

appropriation for, 85.

receipts and expenditures for, as shown by vouchers filed, xvi, 198-9, 217.

SUPPORT OF INSANE:

amount paid from State Treasury for, vi., vii., xx., 18, 43, 45, 47.

SURPLUS OF REVENUE:

for fiscal year closing Sept. 30, 1884, iii.

SURPLUS REVENUE, ETC.:

interest on, 63, 241.

SUSPENSE ACCOUNT—see "Funds."

SWAMP LAND:

receipts from sale of, since 1836; 247.

for interest on part-paid, since 1836; 247.

Fund 22—see "Funds."

Interest Fund—see "Funds."

Deposit 5—see "Funds."

Interest Deposit—see "Funds."

Trespass Deposit—see "Funds."

Warrants, Third Series, Sec. 6, Act, 76, 1867—see "Funds."

T.

- TAXES:**
 apportionment of, to counties in 1884; 85.
 since 1887; 268-271.
 direct, net receipts from, since 1886; 243.
 by years since 1840; 268, 271. •
 Specific—see "Specific Taxes."
 charged back to counties, June 30, 1884; 73-3, 83.
 of 1883, returned delinquent, 74.
 credited counties, 74.
- TAX LANDS, STATE**—see "State Tax Lands."
- TEACHERS' INSTITUTES—STATE AND COUNTY:**
 amount paid on appropriations for, 36.
 receipts and expenditures, as shown by vouchers filed, ix., 196-9, 200-1.
- TELEGRAPH AND TELEPHONE COMPANIES:**
 specific taxes paid by, during fiscal year, 30, 57.
- TEMPORARY AND RENEWAL LOANS**—see "Bonds."
- TERRITORIAL TREASURY:**
 receipts to, since 1828; 240.
 payments from, since 1828; 240.
 balance in, at close of each year from 1829 to 1835; 240-1.
 loans to, 264-5.
- TOLEDO WAR FUND**—see "Funds."
- TOWN PLATS:**
 receipts for filing, 18.
 list of, filed to Sept. 30, 1884, xxx., 400.
- TRANSFERS:**
During Fiscal Year—
 by funds on ledger, 4-6.
 revenue and not-revenue, 2, 3.
Since Organization of State—
 by funds, 220-1.
 revenue and not-revenue, 220-1.
- TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL:**
 amount paid for, vi., xx., 18, 43, 45.
- TREASURER OF UNIVERSITY DEPOSIT**—see "Funds."
- TREASURERS:**
 State, salaries paid in office of, 23, 29, 34.
 balances charged or credited to, at close of each fiscal year since 1826; 240.
 Territorial, balances charged or credited to, at close of each fiscal year from 1826 to 1836; 240.
 loans to, 264-5.
- TREASURY BALANCES**—see "Balances."
- TREASURY NOTES**—see "Funds."
- TREASURY NOTES INTEREST**—see "Funds."
- TRUST FUNDS, 5.**
 Agricultural College Fund, 20—see "Funds."
 Normal School Fund, 20—see "Funds."
 Primary School Fund, 21—see "Funds."
 Five Per Cent Fund—see "Funds."
 University Fund, 21—see "Funds."
 receipts from, used in Sinking Fund, 8-9.
 General Fund, 8-9.
 interest paid by State on, 244, 245.
- TUSCOOLA COUNTY**—see "Counties."
- TWO-MILLION-LOAN BONDS**—see "Bonds."
- TWO-MILLION-LOAN SINKING FUND:**
 transactions in, during fiscal year, v., 22.
 from opening to Sept. 30, 1884; 254-5.
 bonds paid through, 255-7.

U:

- UNDRAWN APPROPRIATIONS:**
 Sept. 30, 1883, and Sept. 30, 1884; 35-7.
- UNITED STATES BONDS:**
 amount held by Fund Commissioners, v.
 received for interest on, xx., 63, note "a," 241 note "c."
- UNPAID SPECIFIC TAX, 50.**
 railroad, 52-4.
 freight, sleeping, and palace car, 62.
 plank road, 57.
 mining, 56, 61.
 telegraph and telephone, 57.
 river improvement, 51.
- UNIVERSITY:**
 amount paid on appropriations for, during fiscal year, 35.
 since organization, x., 248.
 to, as interest on University Fund, since organization, x., 248.
 from interest on part-paid lands, since organization, x., 249.
 receipts and expenditures, as shown by vouchers filed, x., 196-9, 202.
 loans to, 252, 254-5.
 lands, receipts from sale of, since 1841, 246.
 for interest and penalty, on part-paid, 240.
- UNIVERSITY BONDS**—see "Bonds."
- UNIVERSITY AID FUND**—see "Funds."
- UNIVERSITY FUND, 21**—see "Funds."

U. *Continued.*

UNIVERSITY INTEREST FUND, 21—see "Funds."
UNIVERSITY DEPOSIT—see "Funds."
UNIVERSITY INTEREST DEPOSIT—see "Funds."

V.

VALUATION OF TAXABLE PROPERTY:
assessed since 1833; 263, 270.
equalized by Boards of Supervisors since 1833; 263, 270.
State Board of Equalization, since 1851; 263, 270.
VAN BUREN COUNTY—see "Counties."

W.

WAR BONDS—see "Bonds."
WAR BOUNTY BONDS—see "BONDS."
WAR FUND, 23—see "Funds."
WAR LOAN SINKING FUND—see "Funds."
WASHTENAW COUNTY—see "Counties."
WAYNE COUNTY—see "Counties."
WEXFORD COUNTY—see "Counties."

X.

Y.

YPSILANTI AND TROMBEE R. R. BONDS—see "Bonds."

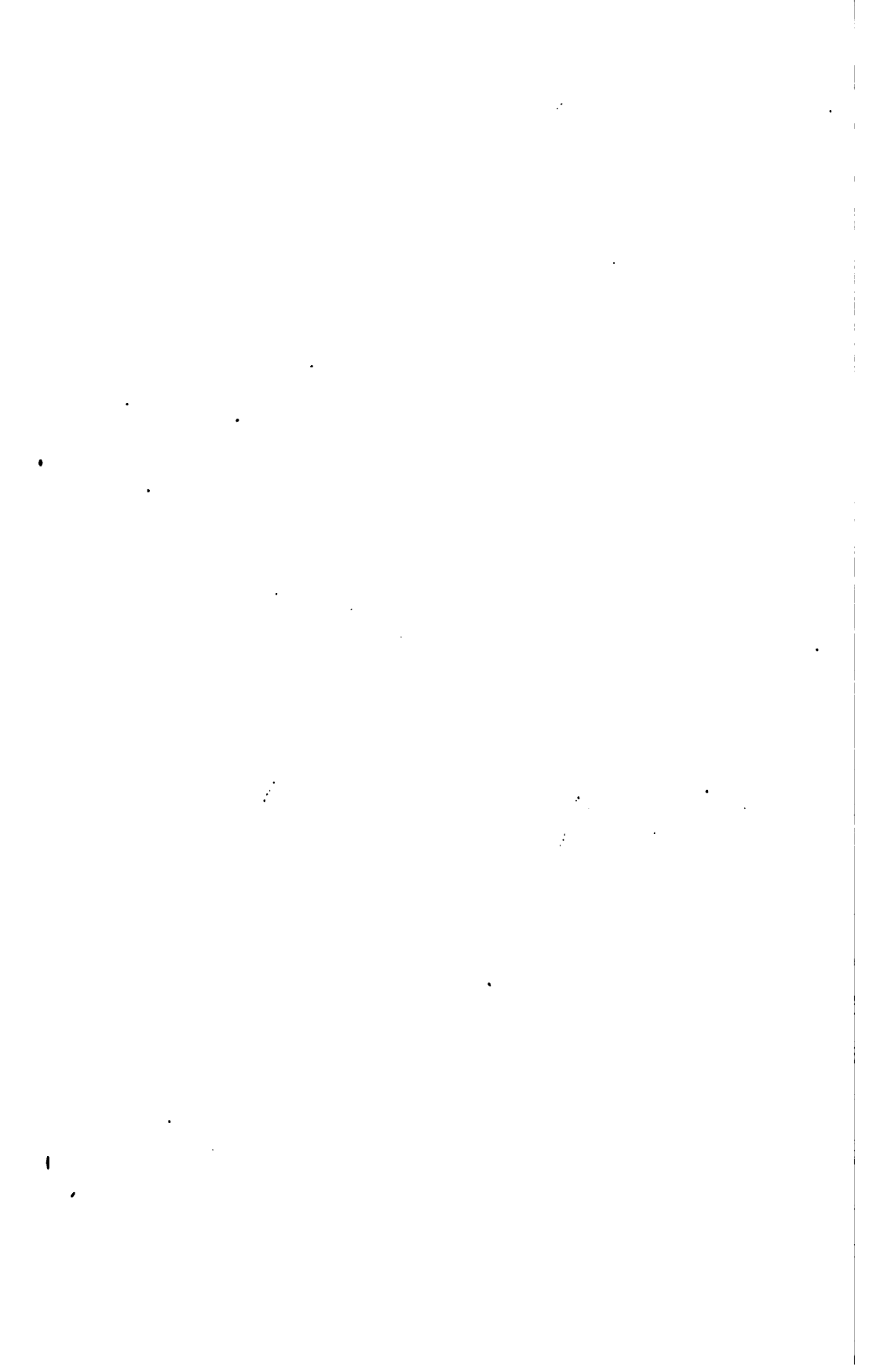
Z.

ANNUAL REPORT
OF THE
COMMISSIONER OF THE STATE LAND OFFICE
OF THE
STATE OF MICHIGAN,
FOR THE
FISCAL YEAR ENDING SEPT. 30, 1884.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS & BINDERS.
1885.



REPORT.

MICHIGAN STATE LAND OFFICE, }
Lansing, September 30, 1884. }

To HON. JOSIAH W. BEGOLE, *Governor of the State of Michigan* :

SIR,—In accordance with the requirements of the law establishing the State Land Office, I have the honor to submit the following report, showing the business transactions of this office for the fiscal year ending September 30, 1884 :

The whole number of acres of land held by the State, September 30, 1883	1,053,111.21
Number of acres forfeited to the State during the year	1,695.28
Total	1,054,806.49
Number of acres disposed of during the year	214,185.53½
Number of acres held by the State, September 30, 1884	840,620.95½

Which are classified as follows :

Agricultural College lands	125,372.75
Asset land	200.00
Asylum land	1,600.00
Detroit & Milwaukee Railroad land	4,985.08½
Primary School land	321,107.83
Salt Spring land	1,686.71
State Building land	40.00
Swamp land	385,432.15
University land	196 43
Total	840,620.95½

To show the number of acres actually in market there should be deducted the following :

Detroit & Milwaukee Railroad lands	4,985.08½
Lands licensed to homesteaders	71,591.60
Land reserved on road and ditch contracts	50,810.09
Land reserved to Baraga and Ontonagon counties	57,562.84
Total	182,949.61½

Number of acres subject to sale, September 30, 1884	657,671.34½
--	--------------------

The number of acres of land of the different classes disposed of during the year, and the amount received therefor in cash, and the amount due thereon is as follows:

CLASS OF LAND.	Acres.	Amount.	Amount Paid.	Amount Due.
Agricultural College.....	2,372.46	\$12,222 30	\$7,702 08	\$4,520 22
Primary School.....	10,709.28	42,740 62	36,203 70	6,536 92
Salt Spring.....	148.92	595 68	515 68	80 00
State Building.....	City Lot.	1,500 00	375 00	1,125 00
Swamp.....	174,302.24	120,700 63	120,430 63	270 00
Swamp for homesteads.....	11,001.62			
University.....	40.00	480 00	240 00	240 00
Detroit & Milwaukee R. R.....	15,551.01½	11,696 85	11,696 85	
Total	214,185.53½	\$189,936 08	\$177,163 94	\$12,772 14

The number of acres of land of the different classes forfeited to the State for non-payment of interest, is as follows:

Agricultural College land.....	200.00
Primary School land.....	1,010.81
Salt Spring land.....	40.00
Swamp land.....	428.79
University land.....	15.68
Total	1,695.28

The receipts of the State Land Office on account of Lands sold during the year, and for principal, interest, and penalty received on sales made in former years, and from other sources, have been as follows:

Agricultural College land—Principal	\$13,802 87	
Interest.....	9,103 33	
Penalty.....	237 56	
		\$23,143 76
Asset land—Principal.....	\$100 00	
Interest.....	196 30	
Penalty.....	18 50	
		314 80
Asylum land—Principal.....	\$800 00	
Interest.....	614 01	
Penalty.....	48 80	
		1,462 81
Detroit & Milwaukee Railroad lands—Principal.....		11,696 85
Normal School land—Principal.....	\$419 36	
Interest.....	598 83	
Penalty.....	27 86	
		1,046 05
Primary School land—Principal.....	\$60,728 26	
Interest.....	22,567 95	
Penalty.....	953 51	
Forfeited bids.....	612 41	
Interest on forfeited bids.....	132 67	
		\$4,994 80

Salt Spring land—Principal	\$755 68	
Interest	404 70	
Penalty	27 43	\$1,187 81
State Building land—Principal	507 00	
Interest	665 07	
Penalty	4 93	1,177.00
Swamp land—Principal.....	\$113,851 85	
Interest	1,531 74	
Penalty	76 49	115,460 08
University land—Principal.....	2,421 40	
Interest	3,746 33	
Penalty	46 84	
Interest on forfeited bid.....	129 66	6 344 23
Taxes on part-paid lands.....		7,626 63
Fees, plats, etc.....		1,337 77
Trespass collections.....		3,387 45
Rent of Lansing lots.....		1 00
Homestead fees.....		106 00
Total		<u>\$259,287 04</u>

TRESPASS.

The collections for trespass for the year are as follows:

1883.		
Oct. 25.	S e $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 11, 33 n, r 27 w	\$30 00
" 26.	N w $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 7, 32 n, r 26 w	400 00
" 27.	W $\frac{1}{4}$ of n e $\frac{1}{4}$ sec. 16, 35 n, r 27 w.....	25 00
Nov. 1.	S w $\frac{1}{4}$ sec. 13 and n e $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 24, t 35 n, r 25 w	300 00
" 14.	S e $\frac{1}{4}$ sec. 16, 32 n, r 27 w	100 00
" 26.	Sec. 16, 47 n, r 22 w.....	250 00
Dec. 1.	S e $\frac{1}{4}$ sec. 16, 13 n, r 1 w (conveyance)	640 00
" 3.	S e $\frac{1}{4}$ of n w $\frac{1}{4}$ 16, 12 n, r 5 w (conveyance).....	80 00
" 10.	S e $\frac{1}{4}$ sec. 35, t 6 n, r 15 w.....	5 00
1884.		
Jan. 16.	S e $\frac{1}{4}$ of n e $\frac{1}{4}$ sec. 11, 33 n, r 26 w	6 00
" 16.	N e $\frac{1}{4}$ of s e $\frac{1}{4}$ sec. 8, 34 n, r 25 w	6 00
" 16.	S w $\frac{1}{4}$ of n e $\frac{1}{4}$ sec. 16, 33 n, r 26 w	70 00
" 17.	S e $\frac{1}{4}$ of n e $\frac{1}{4}$ and n e $\frac{1}{4}$ of s e $\frac{1}{4}$ 16, 35 n, r 27 w.....	13 00
Mar. 10.	N w $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 31, t 35 n, r 3 w	89 75
May 21.	S $\frac{1}{2}$ of s w $\frac{1}{4}$ sec. 16, t 18 n, r 7 w.....	13 21
" 21.	Lot 4, sec. 16, t 18 n, r 5 w	19 66
" 26.	S $\frac{1}{2}$ of s w $\frac{1}{4}$ sec. 3, t 19 n, r 7 e	25 00
" 27.	N e $\frac{1}{4}$ of s w $\frac{1}{4}$ sec. 16, t 16 n, r 4 e.....	13 65
" 27.	N w $\frac{1}{4}$ of n e $\frac{1}{4}$ and n e $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 19, t 24 n, 6 w	51 16
" 28.	S e $\frac{1}{4}$ of n w $\frac{1}{4}$ sec. 35, 20 n, r 7 e	74 85
" 28.	S $\frac{1}{2}$ w $\frac{1}{2}$ of n w $\frac{1}{4}$ e $\frac{1}{2}$ of n e $\frac{1}{4}$ and s w $\frac{1}{4}$ of n e $\frac{1}{4}$ sec. 16, 23 n, r 6 w (conveyance).....	1,065 70
Total		<u>\$2,386 78</u>

COMMISSIONER OF THE STATE LAND OFFICE.

AGRICULTURAL COLLEGE LANDS.

The sales of these lands for the year amount to 2,372.46 acres, and the proceeds to \$12,222.30.

PRIMARY SCHOOL LANDS.

10,729.28 acres of Primary School land have been sold, the proceeds of which are \$42,740.62.

SWAMP LANDS.

185,303.86 acres of swamp land have been disposed of, the avails of which amount to \$120,700.63.

HOMESTEADS.

There have been issued during the year 53 homestead licenses, covering 3,617.23 acres. There have been patented to homesteaders, during the same period 11,101.62 acres. There now stand as licensed to homesteaders, 71,591.60 acres.

FEES, PLATS, AND FIELD NOTES.

The sum of \$1,377.77 has been paid into the treasury during the year for fees, plats, and field notes.

TAXES ON PART-PAID LANDS.

The receipts for the year for taxes on part-paid lands are \$7,626.63.

MISCELLANEOUS.

The following is a comparative statement of the number of acres of State lands disposed of, and amount received for same for the past five years:

COMPARATIVE STATEMENT.

YEAR.	Primary School Lands, Acres.	University Land, Acres.	Normal Sch'l Land, Acres.	Asylum Land, Acres.	State Build'g Land, Acres.	Internal Improvement Land, Acres.	Detroit & Milwaukee R. R. Land, Acres.
1880	18,939.10		40.00	120.00	City lots. 32.40	40.00	
1881	27,637.08	65.00	40.00	40.00			
1882	45,200.91	0.51		200.00			10,392.66
1883	27,939.33	67.00					40.00
1884	10,769.28	40.00			City lots.		15,551.01½

YEAR.	Salt Spring Land, Acres.	Agricultural College Land, Acres.	Asset Land, Acres.	Swamp Land Acres.	Total Acres.	Amount Sold for.
1880	400.00	9,106.56	166.72	65,195.27	94,040.05	\$186,894.35
1881		6,528.97	134.50	100,636.57	135,062.12	265,131.33
1882	120.00	11,863.00	40.00	1,402,729.00	1,470,545.08	340,375.06
1883	440.00	8,715.57	160.00	68,696.32	106,058.72	242,961.67
1884	148.92	2,372.46		185,303.86	214,185.53½	189,936.06

For details of the transactions of this department reference is made to the tabular statements in the appendix submitted herewith.

Very respectfully,

MINOR S. NEWELL,

Commissioner.

APPENDIX.

APPENDIX.

AGRICULTURAL COLLEGE LAND.

TABLE No. 1.—Showing by Counties the Amount of Agricultural College Land Sold at Original Sale during the Year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alcona.....	80.00	\$5 00	\$400 00	\$400 00	-----
Antrim.....	360.00	5 00	1,800 00	1,050 00	\$750 00
Benzie.....	40.00	5 00	200 00	50 00	150 00
Cheboygan.....	197.66	5 00	988 30	697 08	291 22
Grand Traverse.....	80.00	5 00	400 00	101 00	299 00
Kalkaska.....	80.00	5 00	400 00	250 00	150 00
Manistee.....	120.00	5 00	600 00	150 00	450 00
Montmorency.....	40.00	5 00	200 00	50 00	150 00
Cascadia.....	160.00	5 00	800 00	200 00	600 00
do.....	40.00	6 00	240 00	60 00	180 00
Otsego.....	488.35	5 00	2,441 75	2,141 75	300 00
Presque Isle.....	40.00	5 00	200 00	50 00	150 00
Wexford.....	80.00	5 00	400 00	250 00	150 00
do.....	40.00	8 00	320 00	320 00	-----
Total.....	1,846.01	-----	\$9,390 05	\$5,769 83	\$3,620 22

AGRICULTURAL COLLEGE LANDS.

TABLE No. 2.—Showing by Counties the Amount of Forfeited Agricultural College Lands sold during the Year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Antrim.....	240.00	\$5 00	\$1,200 00	\$1,200 00	-----
do.....	40.00	10 00	400 00	100 00	\$300 00
Otsego.....	46.43	5 00	232 25	232 25	-----
Presque Isle.....	40.00	5 00	200 00	200 00	-----
Wexford.....	160.00	5 00	800 00	200 00	600 00
Total.....	526.43	-----	\$2,832 25	\$1,932 25	\$900 00

PRIMARY SCHOOL LAND.

TABLE No. 3.—Showing by Counties the Amount of Primary School Lands, Sold at Original Sales during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alcona.....	40.00	\$4 00	\$160 00	\$160 00	
Allegan.....	80.00	4 00	320 00	160 00	\$160 00
Alpena.....	40.00	4 00	160 00	80 00	80 00
Antrim.....	40.00	4 00	160 00	110 00	50 00
Arenac.....	40.00	4 00	160 00	160 00	
Bay.....	160.00	4 00	640 00	320 00	320 00
Cheboygan.....	617.25	4 00	2,469 00	2,101 18	367 82
Chippewa.....	360.00	4 00	1,440 00	1,280 00	160 00
Clare.....	120.00	4 00	480 00	240 00	240 00
Crawford.....	75.80	4 00	303 20	303 20	
Delta.....	813.65	4 00	3,254 60	3,147 30	107 30
Emmet.....	240.00	4 00	1,120 00	560 00	560 00
Grand Traverse.....	80.00	4 00	320 00	160 00	160 00
Gratiot.....	80.00	1 25	100 00	100 00	
Houghton.....	160.00	4 00	640 00	640 00	
Huron.....	69.85	4 00	279 40	279 40	
Iosco.....	360.00	4 00	1,440 00	1,280 00	160 00
Kalkaska.....	120.00	4 00	480 00	320 00	160 00
Lake.....	120.00	4 00	480 00	400 00	80 00
Lapeer.....	80.00	4 00	320 00	240 00	80 00
Manistee.....	40.00	1 25	50 00	50 00	
do.....	240.00	4 00	960 00	640 00	320 00
Marquette.....	1,480.00	4 00	5,920 00	5,920 00	
Mason.....	32.00	4 00	128 00	128 00	
Menominee.....	240.88	4 00	963 52	963 52	
Midland.....	240.00	4 00	960 00	800 00	160 00
Missaukee.....	165.74	4 00	662 96	582 96	80 00
Montmorency.....	160.00	4 00	640 00	640 00	
Newaygo.....	80.00	1 25	100 00	100 00	
do.....	40.00	4 00	160 00	80 00	80 00
Ogemaw.....	120.00	4 00	480 00	480 00	
Ontonagon.....	880.00	4 00	3,520 00	3,520 00	
Osceola.....	80.00	4 00	320 00	160 00	160 00
Otsego.....	200.00	4 00	800 00	708 00	92 00
Ottawa.....	120.00	4 00	480 00	240 00	240 00
Presque Isle.....	562.84	4 00	2,251 36	1,611 36	640 00
Roscommon.....	200.00	4 00	800 00	800 00	
Saginaw.....	160.00	4 00	640 00	640 00	
Tuscola.....	40.00	4 00	160 00	80 00	80 00
Wexford.....	160.00	4 00	640 00	560 00	80 00
Total.....	8,978.01		35,362 04	\$30,714 92	\$4,617 12

PRIMARY SCHOOL LANDS.

TABLE No. 4.—Showing by Counties the Amount of Forfeited Primary School Land Sold during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alcona.....	80.00	\$4 00	\$320 00	\$320 00	-----
Allegan.....	78.85	4 00	315 40	237 70	\$77 70
Benzie.....	80.00	4 00	320 00	160 00	160 00
do.	80.00	4 20	336 00	168 00	168 00
Charlevoix.....	80.00	4 00	320 00	320 00	-----
do.	80.00	4 12½	330 00	330 00	-----
Clare.....	40.00	4 00	160 00	160 00	-----
Lake.....	399.12	4 00	1,596 48	1,596 48	-----
Lapeer.....	40.00	4 00	160 00	80 00	80 00
Manistee.....	40.00	4 00	160 00	160 00	-----
Marquette.....	40.00	4 37½	175 00	87 50	87 50
Missaukee.....	40.00	4 00	160 00	160 00	-----
Mohroe.....	113.30	4 00	453 20	226 60	226 60
Montcalm.....	40.00	4 00	160 00	80 00	80 00
Muskegon.....	40.00	4 31½	172 50	172 50	-----
Newaygo.....	80.00	4 00	320 00	240 00	80 00
do.	40.00	5 50	220 00	110 00	110 00
do.	40.00	6 50	260 00	130 00	130 00
Oceana.....	160.00	4 00	640 00	320 00	320 00
Ottawa.....	120 00	4 00	480 00	240 00	240 00
St. Clair.....	40.00	4 00	160 00	80 00	80 00
Wexford.....	40.00	4 00	160 00	80 00	80 00
Total.....	1,791.27		\$7,378 58	5,458 78	\$1,919 80

APPENDIX.

SALT SPRING LAND.

TABLE No. 5.—Showing by Counties the amount of Salt Spring Land Sold at Original Sale during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Midland	68.92	\$4 00	\$275 68	\$275 68	.....

SALT SPRING LAND.

TABLE No. 6.—Showing by Counties the Amount of Forfeited Salt Spring Land Sold during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Midland	80 00	\$4 00	\$320 00	\$240 00	\$80 00

STATE BUILDING LAND.

TABLE No. 7.—Showing by Counties the Amount of State Building Land Sold at Original Sale during the year ending September 30, 1884.

COUNTIES.	City Lots.	Amount.	Amount Paid.	Amount Due.
Ingham	Lot 8, Block 115	\$1,500.00	\$375 00	\$1,125 00

SWAMP LANDS.

TABLE No. 8.—Showing by Counties the Amount of Original Sales of Swamp Land Sold under Act 117, Session Laws 1859, and the Acts amendatory thereto, during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.
Alcona.....	1,915.79	\$1 25	\$2,394 76
Alpena.....	9,224.35	1 25	11,530 47
do.....	40.00	2 65	106 00
Antrim.....	40.00	1 25	50 00
Baraga.....	45,137.98	Special Act.	
Benzie.....	680.87	1 25	851 09
Charlevoix.....	400.00	1 25	500 00
Cheboygan.....	3,152.89	1 25	3,941 12
do.....	851.33	2 00	1,702 66
do.....	280.85	6 00	1,685 10
Clare.....	40.00	3 35	134 00
do.....	69.76	4 55	317 41
Crawford.....	796 20	1 25	995 25
do.....	20.94	5 25	109 93
Delta.....	18,299.38	1 25	22,874 23
Emmet.....	1,398 76	1 25	1,748 46
Gladwin.....	200.17	1 25	250 21
do.....	40.00	3 55	142 00
Grand Traverse.....	80.00	1 25	100 00
Gratiot.....	120.00	1 25	150 00
Houghton.....	17,969.64	Special Act.	
Huron.....	240.00	1 25	300 00
Iosco.....	8,041.57	1 25	10,051 97
Isabella.....	40.00	1 25	50 00
Kalkaska.....	574.88	1 25	718 58
do.....	39.93	1 65	65 88
do.....	80.00	2 15	172 00
Keweenaw.....	120.00	Special Act.	
Lake.....	320.00	1 25	400 00
Leelanaw.....	40.00	1 25	50 00
Manistee.....	160 00	1 25	200 00
Midland.....	80.00	5 00	400 00
Missaukee.....	1,470.32	1 25	1,837 90
do.....	720.17	2 00	1,440 34
do.....	60.70	7 60	461 32
Monroe.....	69.00	6 00	414 00
Montmorency.....	3,779.24	1 25	4,724 07
Muskegon.....	40.00	1 70	68 00
Ogemaw.....	560.00	1 25	700 00
Ontonagon.....	19,194.00	Special Act.	
Osceola.....	280 00	1 25	350 00
do.....	40.00	5 00	200 00
Oscoda.....	120 00	1 25	150 00
Otsego.....	631.50	1 25	789 38
Presque Isle.....	5,012.65	1 25	10,015 84
do.....	883.57	2 00	1,767 14
do.....	80.00	4 00	320 00
Rosconmon.....	2,498.89	1 25	3,123 63
Saginaw.....	120.00	1 25	150 00
Sanilac.....	897.46	1 25	1,121 84
St. Clair.....	320.00	1 25	400 00
Tuscola.....	762.90	1 25	953 63
Wexford.....	150.31	1 25	187 89
Total	151,185.98		\$91,166 10

SWAMP LAND.

TABLE No. 9.—Showing by Counties the Amount of Forfeited Swamp Lands Sold under Act 117, Session Laws of 1869, and the Acts amendatory thereto, during the year ending September 30, 1884.

COUNTIES.	Acres	Price.	Amount.
Alcona.....	44.55	\$1 25	\$55 69
Alpena.....	427.05	1 25	533 81
Calhoun.....	160.00	1 25	200 00
Iosco.....	40.00	1 25	50 00
Ogemaw.....	40.00	1 25	50 00
Otsego.....	40.00	1 25	50 00
Presque Isle.....	120.00	1 25	150 00
Saginaw.....	89.27	1 25	111 59
Sanilac.....	46.19	1 25	57 75
St. Clair.....	40.00	5 00	200 00
Tuscola.....	56.00	1 25	70 00
Van Buren.....	160.00	1 25	200 00
Total.....	1,263.06		\$1,723 84

SWAMP LAND.

TABLE NO. 10.—Showing by Counties the Amount of Swamp Land sold at original sales for Cash during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alpena.....	200.00	\$1 25	\$250 00	\$100 00	\$150 00
Cheboygan.....	240.00	1 25	300 00	300 00	
do.....	80.00	2 00	160 00	40 00	120 00
Clare.....	6.75	1 25	8 44	8 44	
Delta.....	13,693.79	1 25	17,117 29	17,117 29	
do.....	80.00	1 30	104 00	104 00	
do.....	40.00	1 40	56 00	56 00	
do.....	40.00	1 60	64 00	64 00	
do.....	80.00	1 90	152 00	152 00	
do.....	40.00	2 10	84 00	84 00	
do.....	40.00	3 40	136 00	136 00	
Gladwin.....	40.00	1 25	50 00	50 00	
Ingham.....	80.00	1 25	100 00	100 00	
Isabella.....	120 00	1 25	150 00	150 00	
Keweenaw.....	40.00	3 00	120 00	120 00	
Mackinac.....	120.00	1 25	150 00	150 00	
Manistee.....	27.40	1 25	34 25	34 25	
Menominee.....	5,873.97	1 25	7,342 47	7,342 47	
do.....	102 25	1 30	132 93	132 93	
do.....	80.00	1 35	108 00	108 00	
do.....	40.00	2 00	80 00	80 00	
Missaukee.....	160.00	2 00	320 00	320 00	
Montmorency.....	40.00	1 25	50 00	50 00	
Oceana.....	79.74	1 25	99 68	99 68	
Ogemaw.....	40.00	1 25	50 00	50 00	
Roscommon.....	80.00	1 25	100 00	100 00	
Wexford.....	40.00	1 25	50 00	50 00	
Totals.....	21,503.90		\$27,369 06	\$27,099 06	\$270 00

SWAMP LAND.

TABLE NO. 11.—Showing by Counties the Amount of Forfeited Swamp Land sold for Cash during the year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Charlevoix.....	40.00	\$1 25	\$50 00	\$50 00	
Delta.....	192.24	1 25	240 30	240 30	
Presque Isle.....	77.06	1 25	96 33	96 33	
Van Buren.....	40.00	1 25	50 00	50 00	
Totals.....	349.30		\$436 63	\$436 63	

SWAMP LAND.

TABLE No. 12.—Showing by Counties the amount of Swamp Land granted to Settlers for Homesteads, also Homesteads Patented to Settlers during the Year ending Sept. 30, 1884.

COUNTIES.	Licensed Acres.	Patented Acres.
Aleena.....	120 00	200 00
Allegan.....	80 00	46 73
Alpena.....	475 23	1,040 00
Antrim.....	80 00	120 00
Arenac.....		200 00
Charlevoix.....	80 00	40 00
Cheboygan.....	762 00	1,902 36
Clare.....	86 75	280 56
Crawford.....		432 49
Delta.....	173 25	
Gladwin.....	360 00	80 00
Grand Traverse.....	120 00	
Huron.....		200 00
Iosco.....	80 00	320 00
Isabella.....		160 00
Kalkaska.....	40 00	200 00
Manistee.....		160 00
Mason.....		280 00
Midland.....		160 00
Missaukee.....	40 00	844 76
Montmorency.....		240 00
Muskegon.....		80 00
Oceana.....	80 00	80 00
Ogemaw.....	80 00	160 00
Osceola.....	40 00	
Oscoda.....		40 00
Otsego.....		200 00
Presque Isle.....	720 00	3,114 72
Roscommon.....	200 00	80 00
Sanilac.....		280 00
Tuscola.....		40 00
Wexford.....		40 00
Totals.....	3,617 23	11,001 62

UNIVERSITY LAND.

TABLE No 13.—Showing by Counties the amount of University Land Sold at Original Sale during the Year ending September 30 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid	Amount Due.
Kalamazoo	40 00	\$12 00	\$480 00	\$240 00	\$240 00

DETROIT AND MILWAUKEE RAILROAD LANDS.

TABLE No. 14.—Showing by Counties the Number of Acres of Detroit & Milwaukee Railroad Lands Sold during the Year ending September 30, 1884.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.
Barry	3,173½	\$2 00	\$6 35	\$6 35
do.	40.00	4 10	164 00	164 00
do.	40 00	5 10	204 00	204 00
Clinton	280.00	15	14 00	14 00
do.	40 00	10	4 00	4 00
do.	240 00	1 25	300 00	300 00
do.	40.00	1 30	52 00	52 00
do.	40.00	1 35	54 00	54 00
do. ....	.88	-----	3 00	3 00
Eaton.....	120 00	1 25	150 00	150 00
Gratiot.....	225.95	05	11 30	11 30
do.	200 00	10	20 00	20 00
Ionia.....	480.00	10	48 00	48 00
do.	23.99	1 25	29 99	29 99
Kent.....	31.25	05	1 56	1 56
do.	40.00	70	28 00	28 00
do. ....	.38	1 50	57	57
Montcalm.....	440.00	10	44 00	44 00
do.	200.00	1 25	250 00	250 00
Muskegon.....	40.00	05	2 00	2 00
do.	4,108 99	10	410 92	410 92
do.	1,318 38	1 25	1,647 95	1,647 95
do.	40.00	2 30	92 00	92 00
do.	40.00	3 70	148 00	148 00
do.	40.00	5 35	214 00	214 00
Ottawa.....	1,805.00	10	180 50	180 50
do.	4,681.34	1 25	5,851 69	5,851 69
do.	120.00	1 35	162 00	162 00
do.	40.00	1 40	56 00	56 00
do.	80.00	1 45	116 00	116 00
do.	40.00	1 50	60 00	60 00
do.	89.04	1 55	138 01	138 01
do.	40.00	2 00	80 00	80 00
do.	40.00	2 05	82 00	82 00
do.	41.37	2 10	86 88	86 88
do.	40 00	2 50	100 00	100 00
do.	40.00	2 80	112 00	112 00
do.	42 00	3 00	126 27	126 27
do.	40.00	4 00	160 00	160 00
do.	40.00	4 05	162 00	162 00
do.	40 00	8 25	330 00	330 00
Saginaw.....	40 00	05	2 00	2 00
Shiawassee.....	141 80	05	7 09	7 09
do.	97.40	10	9 74	9 74
Total.....	15,551 01½	-----	\$11,696 55	\$11,696 55

TABLE NO. 15.—Recapitulation of Sales.

CLASS OF LAND.	Kind of Sale.	Acres.	Amount.	Amount Paid.	Amount Due.
Agricultural College.	Original.....	1,846.01	\$9,390 05	\$5,749 83	\$3,620 22
Agricultural College.	Forfeited.....	526 45	2,832 25	1,932 25	900 00
Primary School.....	Original.....	8,978.01	35,362 04	30,744 92	4,617 12
Primary School.....	Forfeited.....	1,791 27	7,378 58	5,458 75	1,919 80
Salt Spring.....	Original.....	68.92	275 68	275 68	.....
Salt Spring.....	Forfeited.....	80.00	320 00	240 00	80 00
State Building.....	Original.....	City lot.	1,500 00	375 00	1,125 00
Swamp.....	Original.....	172,689.88	118,535 16	118,265 16	270 00
Swamp.....	Forfeited.....	1,612.36	2,165 47	2,165 47	.....
Swamp.....	Homesteads pat'd	11,001.62	.....	.....	.....
University.....	Original.....	40.00	480 00	240 00	240 00
Detroit & Mil. R. R.	Original.....	15,551.01½	11,696 85	11,696 85	.....
Totals.....	.....	214,185.63½	\$189,936 08	\$177,163 94	\$12,772 14

SWAMP LAND.

TABLE NO. 16.—Showing by Counties the Number of Acres of Swamp Land Standing as Licensed to Homestead Settlers for the year ending September 30, 1884.

COUNTIES.	Acres.	COUNTIES.	Acres.
Alcona.....	1,882.95	Manistee.....	1,073.88
Allegan.....	120.00	Manitou.....	138.50
Alpena.....	13,519.79	Mason.....	447.37
Antrim.....	347.04	Mecosta.....	40.00
Arenac.....	880.00	Menominee.....	833.63
Benzle.....	80.00	Midland.....	540.00
Charlevoix.....	476.55	Missaukee.....	2,680.03
Cheboygan.....	11,175.99	Montcalm.....	40.00
Clare.....	914.10	Montmorency.....	2,119.07
Crawford.....	1,377.29	Muskegon.....	26.00
Delta.....	316.07	Oakland.....	40.00
Eaton.....	40 00	Oceana.....	479.74
Emmet.....	840.00	Ogemaw.....	770.76
Gladwin.....	1,890.25	Osceola.....	335.20
Grand Traverse.....	1,158 39	Oscoda.....	560.00
Gratiot.....	513.25	Otsego.....	760.00
Huron.....	2,043.98	Presque Isle.....	14,575.55
Ingham.....	320.00	Roscommon.....	1,089.87
Iosco.....	1,600.88	Saginaw.....	80.00
Kalkaska.....	1,559.90	Sanilac.....	1,444.58
Lake.....	160.00	St. Clair.....	80.00
Leelanaw.....	120.00	Tuscola.....	1,400.00
Mackinac.....	281.02	Wexford.....	400.00
Total.....	.....	.....	71,591.60

SWAMP LAND.

TABLE NO. 17.—Showing by Counties the Amount of Swamp Land Reserved in Upper and Lower Peninsulas on State Road and Ditch Contracts, for the year ending September 30, 1884.

COUNTIES.	Acres.	COUNTIES.	Acres.
Alcona.....	188.85	Leelanaw.....	160.00
Alpena.....	7,885.69	Manistee.....	476.00
Antrim.....	80.00	Mason.....	680.00
Arenac.....	40.00	Missaukee.....	2,342.05
Benzie.....	350.69	Montmorency.....	14,226.83
Cheboygan.....	1,260.75	Oceana.....	120.00
Crawford.....	160.00	Otsego.....	480.48
Emmet.....	680.06	Presque Isle.....	13,557.68
Grand Traverse.....	80.00	Rosecommon.....	2,560.43
Iosco.....	2,640.00	Sanilac.....	566.63
Kalkaska.....	1,319.55	St. Clair.....	356.30
Lake.....	351.14	Wexford.....	201.92
Total in Lower Peninsulas.....			50,810.09
Ontonagon.....			57,562.65
Total in Upper and Lower Peninsula.....			106,372.74

FORFEITED LANDS.

TABLE No. 18.—Showing by Counties the number of Acres of State Lands which Forfeited to the State during the Year ending September 30, 1884.

COUNTIES.	Ag'l College, Acres.	Primary School, Acres.	Salt Spring, Acres.	Swamp, Acres.	University, Acres.	Totals.
Alcona.....				40.00		40.00
Allegan.....		40.00				40.00
Alpena.....	80.00			40.00		120.00
Antrim.....	40.00			40.00		80.00
Benzie.....		400.00				400.00
Berrien.....					15.68	15.68
Calhoun.....				78.50		78.50
Charlevoix.....		40.00		40.00		80.00
Cheboygan.....		130.41				130.41
Eaton.....				40.00		40.00
Lapeer.....		40.00				40.00
Leelanaw.....		20.60				20.60
Midland.....			40.00			40.00
Monroe.....		59.80				59.80
Oceana.....		200.00				200.00
Ottawa.....		80.00				80.00
Presque Isle.....				109.64		109.64
St. Clair.....				40.00		40.00
Tuscola.....				.65		.65
Wexford.....	80.00					80.00
Total.....	200.00	1,010.81	40.00	428.79	15.68	1,695.28

TABLE No. 19.—Showing the Number of Acres of Forfeited Land of all Classes Vacant September 30, 1884.

KIND OF LAND.	Acres.	KIND OF LAND.	Acres.
Agricultural College.....	9,066.57	Swamp.....	3,606.02
Asylum.....	1,282.98	State Building.....	40.00
Primary School.....	21,920.96	University.....	31.64
Salt Spring.....	200.00		
Total.....			36,138.17

TABLE No. 20.—Showing the Amount of Money Received from the Sale of all Classes of Land, which have become Forfeited to the State up to September 30, 1884.

KIND OF LAND.	Acres.	KIND OF LAND.	Acres.
Agricultural College.....	33,400.61	Salt Spring.....	3,704.14
Asylum.....	3,290.74	Swamp.....	27,427.22
Normal School.....	5,200.00	State Building.....	1,042.20
Primary School.....	198,878.08	University.....	16,574.41
Total.....			289,517.40

The amount received in the foregoing table would pay a minimum of \$8.01 per acre on all forfeited lands now vacant.

TABLE NO. 21.—Showing the Amount of Matured Swamp Land Credit, September 30, 1884.

Alpena and Montmorency Counties.....	\$100 00	
Alpena and Presque Isle Counties.....	2,974 43	
Bay and Tuscola Counties.....	13 33	
Charlot County.....	74 69	
Midland County.....	14 63	
Newaygo and Muskegon Counties.....	81 35	
Newaygo, Mecosta, and Osceola Counties.....	10 51	
Ottawa County.....	99 88	
Tuscola County.....	245 17	
Lower Peninsula.....		\$4,513 49
Total in Lower Peninsula.....		18,170 08
Delta County—Range 18 West.....	5 88	
Upper Peninsula.....	844 46	22,683 67
Total.....		850 34
		\$23,533 91

APPENDIX.

TABLE No. 22.—Showing Amount of Swamp Lands standing reserved on State Contracts, September 30, 1884.

NAME OF ROAD, ETC.	No. of Contract.	TO WHOM RESERVED.	Acres.	Amount.
LOWER PENINSULA.				
Allis State Road.....	24	Merritt Chandler.....	2,645.44	\$3,456.81
Alpena and Montmorency State Road.....	42	Alfred J. West.....	4,040.00	5,069.00
Bridgehampton and Custer State Ditch.....	31	do.....	6,477.21	8,166.73
Dowagiac State Ditch.....	27	do.....	2,896.36	3,619.31
Evergreen and Greenleaf State Ditch.....	46	John Wilson.....	2,379.66	3,064.58
Lynn State Ditch.....	1	Martin Conley.....	40.00	50.00
do.....	1	E. W. Sparrow.....	681.92	853.40
Lynn & Mussey State Road.....	1	Thomas H. Bottomley.....	2,235.22	2,845.54
Manistee, Portage, and Bear Lake State Road.....	47	Merritt S. Cook.....	2,642.31	3,302.77
Missaukee County State Road.....	1	Thomas T. Caldwell.....	276.66	465.83
Oceana and Manistee State Road.....	34	Duncan Dewar & Charles G. Wing.....	9,089.95	11,392.45
Ocqueoc Branch of the Duncan City & Alpena State Road.....	23	James B. Patterson.....	2,897.99	3,372.50
do.....	23	Robert Patterson.....	1,545.12	1,956.42
do.....	23	August Kowalski.....	40.00	50.00
Petoskey & Gaylord State Road.....	18	Charles F. Sweet.....	2,018.75	2,583.44
do.....	18	E. W. Sparrow.....	2,000.00	2,500.00
Port Sanilac & Tuscola State Road—New Appropriation.....	2	Gurley Lester.....	842.92	1,053.67
Port Sanilac & Tuscola State Road & White Creek Ditch.....	1	Adrian D. Taylor.....	80.00	100.00
Rush State Ditch.....	20	E. W. Sparrow.....	610.47	763.10
Torch Lake and Alpena State Road. East Division.....	15	J. H. Moores.....	713.49	981.86
Torch Lake and Alpena State Road.....	41	A. J. West and C. B. Peck.....	4,798.17	5,998.96
Tuscola and Saginaw Bay State Road.....	14	William O'Connor.....	1,520.00	1,940.00
Watertown State Ditch.....	49	Wildman Mills.....	526.55	1,057.10
Total Lower Peninsula.....			50,810.09	\$64,573.37
UPPER PENINSULA.				
Baraga and Ontonagon State Road.....	1	Baraga and Ontonagon Counties.....	57,562.65	71,953.32
Total.....			108,372.74	\$136,526.69

REPORT

OF THE

STATE SWAMP LAND ROAD COMMISSIONER

OF THE

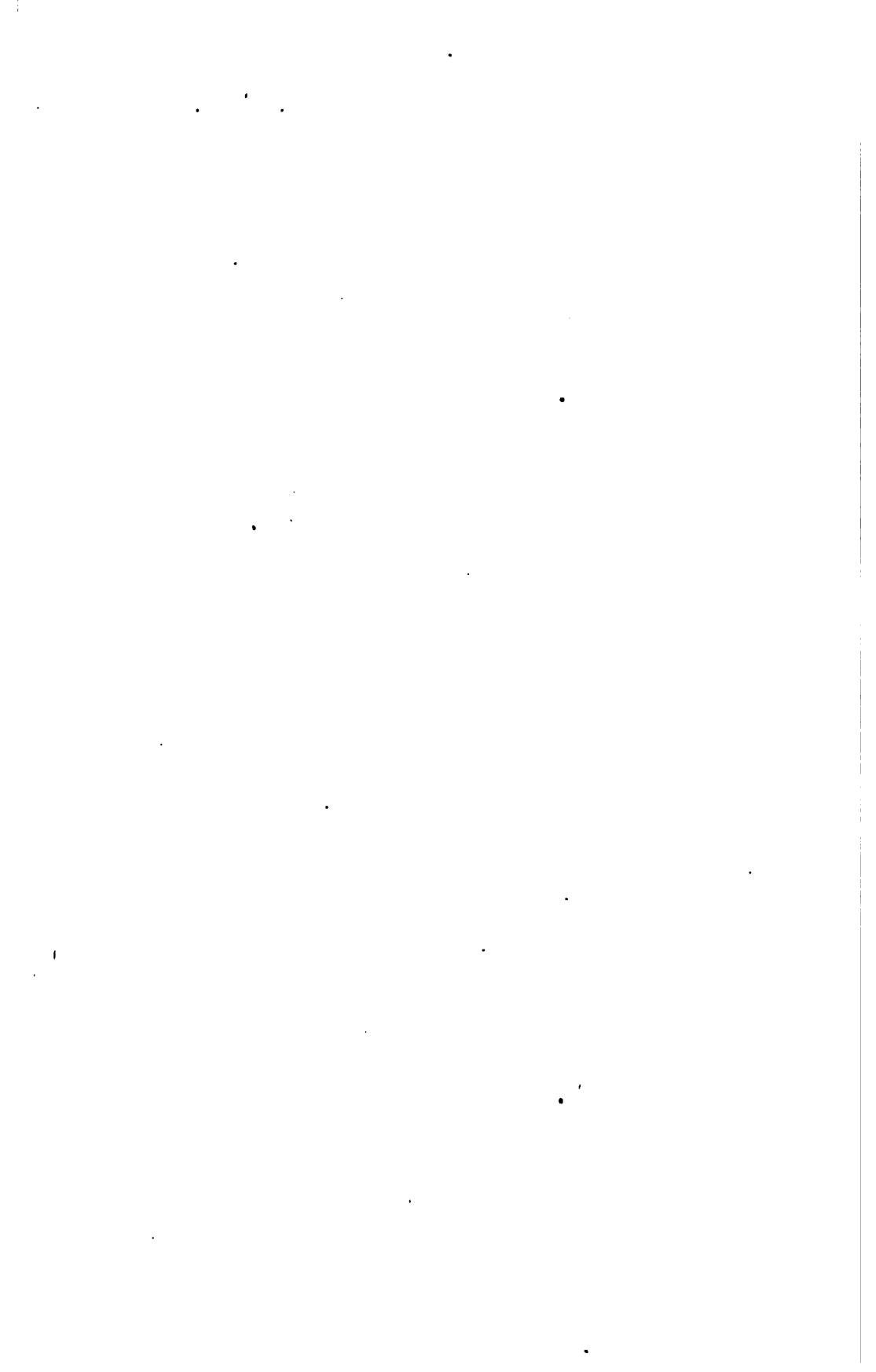
STATE OF MICHIGAN,

FOR THE YEARS 1883-84.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS & BINDERS.
1885.



REPORT.

STATE SWAMP LAND COMMISSIONER'S OFFICE. }
Lansing, Michigan, December 31, 1884. }

TO HON. JOSIAH W. BEGOLE,

Governor of the State of Michigan:

SIR—In compliance with the statute in such case made and provided, I beg leave to present to you, and through you to the Legislature of the State, soon to assemble, a full report of my acts and doings as Commissioner, covering however all business transacted since September 30, 1883, to this date. Inasmuch as the practical disposition of all swamp lands, of any real value, must soon terminate the active duties of this office, I have delayed my report, desiring to embrace the period mentioned, and for a like reason I deem it not inappropriate to briefly review the National and State Legislation, by which our State road system has been fostered and partially developed.

LEGISLATION.

Congress, by act approved September 28, 1850, provided as follows:

"To enable the several States (but not including Kansas, Nebraska, and Nevada) to construct the necessary levees and drains to reclaim the swamp and over-flowed lands therein, the whole of the swamp and over-flowed lands made unfit thereby for cultivation, and remaining unsold on or after the 28th day of September, A. D. 1850, are granted and belong to the several States, respectively, in which said lands are situated."

The act further provided for patenting said lands to the several States entitled thereto, and that the proceeds thereof, whether derived from sale or by direct appropriation in kind, should be applied by the State exclusively, as far as necessary, to reclaiming said lands, by means of levees and drains.

Several years elapsed before our State availed itself of this munificent donation, which no doubt appeared at the time very mythical in character, for it was generally believed in those days, and even as late as 1859, that Northern Michigan, at least, was yet in a formative condition and practically uninhabitable.

But the Legislature of 1859, by act approved February 12, of said year, set the machinery in motion necessary to utilize the Congressional grant made nearly nine years before, and to that end construed its restrictive provisions, in the following preamble:

"WHEREAS, The act of Congress of September 25, 1850, granting to this State certain lands known as swamp lands, requires said lands, or the proceeds thereof, to be applied, so far as necessary, to the purpose of reclaiming said lands;" and

"WHEREAS, In the opinion of the Legislature, one of the most efficient means of

effecting that end is the construction of roads, with proper ditches and drains, through the more unsettled parts of the State, where such lands are chiefly situated, therefore be it enacted, etc."

The act provided for laying out certain designated roads by commissioners to be appointed by the Governor, by and with the advice and consent of the Senate, for the term of three years, unless sooner removed; and each commissioner had the sole charge of the road for which he was so appointed. Various amendments were adopted and finally in 1865 the office of general Swamp Land Commissioner was created.

By act 76 of the session laws of 1867, provision was made for the appointment of a Commissioner, to be known as the "Swamp Land State Road Commissioner," to hold his office during the pleasure of the Governor, at a salary of two thousand dollars per year. Under this act Lorenzo B. Curtis was appointed as the first Commissioner and held his office until by act 177 of the session laws of 1871, a Board of Commissioners, consisting of two members, was created, while the office of Swamp Land State Road Commissioner for the Upper Peninsula was retained.

FIRST OFFICIAL REPORT.

The first official report of the workings of the office created by the act of 1867, was made by Commissioner Curtis, of date January 1, 1869. This report covers the last eight months of 1867 and all of the year 1868, and presents by means of tabular statements a history of the State Road department and a statement of its then condition. Commissioner Curtis seems to have realized the importance of his office and the magnitude of the interests committed to his charge, and as showing the manner in which millions of acres of this vast domain had been expended, I quote briefly from said report, as follows:

"I have endeavored to make the tables herein given so full and exhaustive, that it would show the exact condition of all the roads and ditches for which appropriations have been made; but the task has been rendered difficult, if not impracticable, by the failure of former Legislatures to provide some means of systematizing these extensive internal improvements, and keeping a full general history of each appropriation, from the first. In many cases the Local Commissioners have kept no sufficient record of contracts, or the work performed under them; and generally what had been kept, did not find its way to the hands of a successor in the office. Many of the diagrams and field notes of surveys are extremely imperfect, and, in some instances, none can be found on file.

"It has been found necessary in several cases, to order re-surveys. It had been the policy of some Local Commissioners to let a contract to one party for 'chopping out and clearing,' to another for 'building causeways,' and to still another for 'stumping and grading,' and all covering the same piece of road—which rarely failed to waste the appropriation, and confuse the history of the road. In some cases the acceptances of work have been so indefinite, as to make it impossible to find what particular portion of the job had been completed; and sometimes a personal inspection fails to answer the query, 'Where was the work done?' With this state of things existing more or less over about four thousand miles of roads and ditches, upon which have been expended hundreds of thousands of dollars—without ever once having a balance sheet—it may not be difficult to understand why this report cannot be concise and definite, as such a document should be; and yet I am confident that where all the items could not be obtained with exactness, they have been so approximated as to show, *very nearly*, the present condition of the appropriations and expenditures, and the state and progress of the work."

SUGGESTIVE FACTS.

Some suggestive facts are found in this report, a few of which I will reproduce. Up to January 1, 1869, 3,830,810 acres of land, valued at \$1,788,513, had been appropriated by the Legislature and Board of Control for the construction of roads, ditches, and other improvements. The approximate length of

said roads was 3,910 miles and the amount appropriated for ditches and other improvements—length not given—was \$365,247, leaving \$4,443,266 as the cost to the State of 3,910 miles of road, making an average cost of about \$1,131.00 per mile. This computation is made upon the basis of \$1.25 per acre for the land, but Commissioner Curtis, in his report, in recommending the enactment of a "Graduation Law," under which the remaining lands should be placed in market, says, "It is well-known that many of these lands, in the hands of private parties, would readily command from \$5 to \$10 per acre," and he suggests for the first year, a minimum price of \$5, for the second, \$2.50, and thereafter \$1.25 per acre for the remaining lands. The Commissioner challenged the attention of the Legislature to a flagrant abuse of the laws providing for homestead entries and the "one-fourth payment" system, using this emphatic language:

"I am satisfied that a very large majority of the lands now being taken under these laws are not for actual settlement or improvement, but as a cover for stripping them of valuable timber—a practice already very general in many parts of the State and carried on by irresponsible parties."

The second report of Commissioner Curtis, made January 2, 1871, covers the years 1869 and 1870, and is replete with valuable suggestions. He reiterates his warning against the fraudulent use of the homestead and "one-fourth payment" laws and recommends their repeal, as also of other legislation which directly or indirectly diverts the swamp land grant from the use designed by Congress in making the same. In an appendix to the report the Commissioner shows that 216,531 acres of these lands, valued at \$270,665 had then been conveyed by the State, out of the regular order, not having passed through the books of the Auditor General.

A BOARD OF COMMISSIONERS CREATED.

The law of 1871, creating a Board of Commissioners, having taken effect, the next report of date October 1, 1872, is made by Lorenzo B. Curtis and Joseph B. Haviland, composing said board, and Samuel H. Selden, Commissioner for the Upper Peninsula. The reports for 1873 and 1874 are made by Commissioners Haviland and Selden, and David J. Evans, who took the place of Commissioner Curtis on the board. In the 1873 report reference is again had to the stripping of homestead and "licensed" or "part paid" lands, of valuable timber and their subsequent abandonment or forfeiture to the State.

THE PRESENT OFFICE CREATED.

Act 182 of the public acts of 1875, reduced the number of commissioners to one and created the present office of "State Swamp Land Commissioner." The Governor was vested with the power of appointment and the term of the Commissioner was fixed at two years, unless sooner removed by the appointive power. Under this act Joseph B. Haviland filled said office until in the discharge of its duties he contracted or intensified a disease, by exposure to inclement weather, which terminated his life on the 9th day of December, 1881. The record of Mr. Haviland shows him possessed of a desire to fully perform the duties of his office and, dying, as he did, at his post of duty, it is fitting that in this closing report from the department he so ably managed, it should bear witness to the value of his official services as Commissioner. The pioneer settlers of Northern Michigan will long remember him for his unselfish labors in their behalf.

GOVERNOR BEOLE'S VETO.

An examination of these last named reports shows that at the close of the fiscal year, ending September 30, 1875, there remained under contract and uncompleted, 38 miles and 57 rods of road in the Lower Peninsula on which there was to become due on final acceptance \$43,254.15. One contract was outstanding in the Upper Peninsula, but this had been suspended by the Board of Control during the previous April. On September 30, 1876, the number of miles had increased to 70½; in 1877, to 110 miles and 213 rods; in 1878, to 144 miles and 95 rods, and in 1880, to 234 miles, with \$242,074.31 to become due for unaccepted work.

The vacancy caused by the death of Commissioner Haviland was filled by the appointment of Fred. J. Meech of Norwood, Michigan, whose report for the two fiscal years ending September 30, 1882, shows that there then remained under contract and uncompleted, 270 miles 9 chains and 74 links of road, besides a number of ditches, and that the amount to become due on final completion and acceptance of said work, was the sum of \$268,757.82. From the date of this report to January 1, 1883, additional work had been placed under contract, amounting to 11 miles and 75 chains, the aggregate contract price of which was the sum of \$1,600. From this summary it appears that the outstanding uncompleted work in charge of this office at date of my appointment, aggregated 282 miles 4 chains and 74 links of road and other work, besides a number of ditches, and river improvement schemes; on all of which there was to become due on final acceptance, the sum of \$333,601.12. I am thus particular in stating the status of the State Road department, because criticism was freely indulged in concerning the veto of a bill passed in 1883, abolishing this office and transferring its remaining business to the Commissioner of the State Land Office, and it may not be improper to suggest in this connection, that if the creation of said office in 1875, and its retention during the seven succeeding years tended to benefit the people, which I firmly believe, its attempted destruction at a time *when the work entrusted to it, keeping amounted to over seven times as much as at date of its creation*, and to more than at any time during said seven years, would seem to have been unwise, and I am quite sure that the majority of the people in the "more unsettled portions of the State where the lands granted were chiefly situated," fully endorse the veto in question.

CONTRACTS.

The Board of Control, composed of the State officers, some years since adopted a form of contract under which all State Roads have been constructed, excepting in two or three exceptional cases, where the conditions were modified somewhat in order to aid the local authorities in securing a highway, the amount of lands which the Board felt warranted in appropriating for that purpose being insufficient to construct as good a road as the regular contract called for. The provisions in the regular contract, regulating the manner of construction, are as follows:

"All the timber and brush within the limits (4 rods) of the road shall be well cut down; except that, wherever any continuous half mile or more of said road shall be on sandy or gravelly soil, so open and porous that water never stands thereon, only the center two rods need be cut out.

"Said road shall be thoroughly cleared and grubbed for a width of twelve feet on each side of the center of the same; and a road-bed sixteen feet in width (eight feet on each side of the center line of the road) shall be made of solid earth, high

enough to be at least one foot above the level of the water at its highest stage; and shall be rounded in the center, with a gradual slope, for carrying the water to the ditches on either side. On each side of said road-bed ditches shall be dug, at least four feet in width at the top, and of an average depth of at least twenty inches below the natural level of the ground, sufficient, in all places, to carry off the water freely from said road: *Provided*, That whenever said road shall cross gravelly or sandy land, as described in preceding paragraph, the said road-bed shall be cut, cleared, and grubbed for the width of eight feet on each side of the center line, as above specified, and shall be leveled to a smooth surface for the same width, without ditches: *And provided further*, That whenever said road shall cross swampy or marshy ground, with muck soil, after clearing and grubbing the ground as aforesaid, the said ditches shall be opened as aforesaid, and the earth removed therefrom shall be thrown into the road-bed, and then leveled off; and upon the same shall be laid (crosswise of the road-bed) rails of sound, durable timber, not less than four by six inches, and sixteen feet in length; or poles of sound and durable timber, not less than eight nor more than ten inches in diameter, and sixteen feet in length; to be laid in the center of the road-bed, and so compactly as to cover the ground, and form a good, substantial, and solid bed, which shall then be covered with sand, gravel, or other solid earth, free from muck, to the depth of at least twelve inches; the grading to be in all cases of sufficient height to form a dry road-bed. No timber shall be left within two feet of the outside of the ditches on either side of said road-bed: *And provided further*, That the road-bed in all cases shall be thoroughly plowed and leveled to a smooth surface, and seeded with timothy, at the rate of six quarts of seed per acre.

"There shall be all necessary culverts or sluices constructed, of sizes sufficient, in width and depth, to carry off the surface water freely, not less than eighteen feet in length, with sides of sound and durable flatted timber, and covered with sound pine or oak plank, or flatted timber, not less than three inches in thickness, and placed on strong and substantial bearings, to sustain the same. They shall be placed at such points as may be necessary to carry off the water freely from said road and as said Commissioner shall direct. Ample lateral ditches shall be constructed wherever the same shall be necessary to carry the water away from said road, and at such points, and of such dimensions, as said Commissioner shall direct.

"In the construction of the road, the grubbing shall be kept in advance of the ditches and grading at least forty rods.

"The grade of the road-bed, in ascending or descending, shall not exceed one foot in ten feet."

It will be seen that this contract called for a first-class road, and should this report chance to meet the eye of one who has the good or ill fortune to walk or drive over *most* of our Michigan State roads, and especially those built during the golden days of State road building, the query of Commissioner Curtis, found in the extract quoted from his report, of "Where *was* the work done?" will linger upon his lips and he will, if an honest man, ponder long and earnestly over the problem thus presented. It is not the province of this report to solve any such riddles. In two instances the present Board of Control has, during the past year, authorized the Commissioner to modify the terms of the regular contract, and in both cases the people will secure a good and substantial highway. Inasmuch as there may be similar opportunities in the future to thus *aid* townships in opening up a way out of the wilderness where the State cannot furnish enough land to do the work as well as the contract calls for, it is submitted that the form of the contract be made more elastic so as to secure the greatest amount of good from the remnant of lands left to dispose of. Had the law vested full discretion in the Board of Control to adapt contracts to the exigencies of the situation, I am satisfied that far greater benefits could have been secured to the settlers in our northern counties who have relied, in a great measure, upon this swamp land road system to link them with outside civilization. The result has been that while the contracts were of the most iron-clad character and if complied with must insure first-class roads, they seem in too many

instances to have been looked upon as mere matters of form, and not to be strictly construed or even substantially complied with. While I am well assured that prior to the advent of Commissioner Curtis, and in too many instances since, gigantic frauds have been perpetrated upon the people under the thin disguise of State road building, I also believe that during the past few years contractors have generally made but little money out of their contracts.

ACCEPTANCES.

The law provides for the acceptance of any two consecutive miles of road, in advance of final completion of contract, such acceptance being usually made by the local Commissioner in immediate charge of work, and verified by him. Such acceptance was required to show that the portion of road so accepted, "was fully completed in a good and workmanlike manner, and that the material used and all parts of the work were in accordance with the specifications of the contract." Such acceptance when approved by the State Swamp Land Commissioner and Board of Control, formed the basis for a warrant drawn by the Commissioner on the Auditor General in favor of the contractor, for 80 per cent of the contract price agreed to be paid for the accepted work. I have thus summarized the machinery used by the State to secure the construction of State roads, and it will be perceived that theoretically, it was well adapted to the end in view.

In too many cases, however, the practical workings of the system have proved defective, and, either from a want of judgment or other cause, road has been accepted in an unfinished condition, as hereinafter shown.

In two or three instances, I found the local commissioner acting as a sub-contractor, and then accepting his own unfinished work. In such cases the commissioner was relieved of his office, its duties being somewhat inconsistent with his relations to the contractor. Of course both might be honest, but the temptation to be otherwise seemed great.

A KNOTTY LEGAL QUESTION.

During the summer and fall of 1883, the Commissioner examined several roads in different parts of the State, traveling for that purpose over three thousand miles, six hundred of which were by the overland route, and soon ascertained that neither the letter nor the spirit of the contracts had been complied with in their construction. In fact, most of the contractors frankly admitted that the contract had not been considered as particularly binding, claiming that they had not expected to conform strictly to its provisions, but to build as good a road as the price paid would warrant. It having been the practice of the Board of Control to require a personal examination by the Commissioner of the *entire* road before its final acceptance, in August 1883 I made a careful examination of the Cheboygan and Cross Village, east and west division, the Ogemaw and Oscoda, and Mason county roads, reporting to the Board of Control their condition, and declining to approve of either as an entirety. Inasmuch as the Supreme Court was called upon to construe the law governing the acceptance of work in sections, as hereinbefore explained, I beg leave to incorporate one or more of my said reports herein for future reference. As stated, the Cheboygan and Cross Village road was divided into two divisions, and the following is a copy of my report upon the west division:

Lansing, Mich., Aug. 29, 1883.

Board of Control, Lansing, Mich.:

GENTLEMEN—On August 21, 1883, I examined the west division of Cheboygan and Cross Village road, commencing on line between Emmet and Cheboygan counties and running westerly to Cross village, and beg leave to report.

1. This division seems to have been accepted by Local Commissioner and approved by Commissioner and Board of Control, excepting center half of 14th mile, the acceptance of which by Local Commissioner is annexed hereto.

2. Most of this division of road is in a terrible condition. Timber is heavy and soil wet and clayey, much of the distance contractor has not cut out road to exceed twenty feet wide, and much of the way not over sixteen feet. A considerable portion of this part of the road is not crosswayed, and where a turnpike has been thrown up the road is almost impassable. The road is not properly ditched or drained. There are several hills on the road which are almost entirely ungraded and are impassable for heavy loads. Some brush crossway has been put in, and in some places short sticks have been used for crosswaying, which make road worse than if left alone. This road is the worst I have examined, and is not constructed according to the letter or spirit of the contract, and some portions are an imposition upon the public. For the reasons stated, I decline to accept or approve of road.

Respectfully,

W. D. FULLER,
Commissioner.

It so happened that the unaccepted portion of each of the roads named was well constructed, hence the acceptance by the local Commissioner of those sections, was approved, and by special reports, a sample of which is given, I declined to approve of or accept the entire road. The question then arose as to the construction of the law authorizing partial acceptances of road and upon a somewhat careful examination of its provisions I became satisfied that each partial acceptance, when approved by the Commissioner and Board of Control was *final* and *conclusive*, in the absence of fraud on the part of the contractor. The matter being referred to the Attorney General, that officer filed an opinion with the Board of Control, in which he held to the doctrine above stated, and that upon the acceptance and approval of the last section of any road, the aggregate partial acceptances amounted in law to a final acceptance and approval of the entire road, entitling the contractor to the balance due on his contract, including the reserve of 20 per cent.

The Commissioner of the Land Office declining to issue patents for the lands reserved upon the Ogemaw and Oscoda road, C. P. Sweet, the contractor, made a test case and applied for a mandamus commanding such issuance. His petition set forth all the facts which, if admitted, would warrant a decision upon the legal questions involved, and the Supreme Court at once ordered that a peremptory writ issue, as prayed for. The law having been thus settled against the State, the remaining roads were closed out pursuant thereto, although not built according to contract. The effect of this decision obliges the State to accept and pay for more than 100 miles of road, much of which in no manner conforms to the contract under which it was attempted to be built. Had the statute, while permitting partial acceptances, by way of estimates, provided that the same should not be final until the completion of the entire work called for by the contract, all of this trouble would, or could, have been avoided, and justice meted out to contractors and people.

TABULAR STATEMENTS.

Appended to this report will be found tabular statements, as follows:

No. 1. Showing the amount of work remaining under contract at close of fiscal year ending September 30, 1882, and the amount to become due thereon.

The length of unaccepted work was 270 miles 9 chains and 74 links, and the amount to become due on final acceptance, \$268,757.82.

No. 2. Showing work placed under contract from September 30, 1882, to September 30, 1884, by fiscal years. The Jordan Valley road is being built in part by township and private aid and the contract was modified, by consent of Board of Control, in some particulars.

No. 3. Showing what work has been accepted, approved, and paid for during the fiscal year ending September 30, 1883, and up to December, 31, 1884, namely 210 miles 21 chains and 29 links of road and other improvements, the contract price amounting to the sum of \$172,723.67.

No. 4. Showing what work remained under contract, December 31, 1884, and the amount to become due on final acceptance. Special reference is had to a more detailed statement of the condition of said unfinished work, hereinafter made.

No. 5. Showing contemplated work for which appropriations have been made by the Board of Control and not yet under contract. The low price of scrip and the character of the swamp lands remaining for contractors to select from in payment for said proposed work, have rendered the letting of contracts within the appropriation almost impossible, and the like causes will probably produce a similar result in the future.

No. 6. Showing by counties the number of acres of swamp land subject to entry, September 30, 1884. A critical examination of table No. 6 will show that of the 188,872.49 acres subject to entry but 39,330.43 acres were available in the Lower Peninsula and in the Upper Peninsula, 66,891.18 acres, making a total of 106,221.61 acres.

No. 7. Shows condition of swamp land market, September 30, 1884. The increase of land in the Upper Peninsula from 8,977.17 acres, September 30, 1882, to 66,891.18 acres in 1884, arises as follows: There were 90,000 acres of swamp land taken out of market a few years ago in order to enable the Menominee Railway Company to make its selections for building its road, and the unselected portion was restored to market in 1883. It is manifest that the swamp land in the Lower Peninsula is practically exhausted whether the contractors are or not.

No. 8. Shows names of Local Commissioners, with postoffice address of each, and title of work in his charge. Under my construction of the law the power to appoint Local Commissioners is vested in the State Swamp Land Commissioner and they hold their office during his pleasure. I am aware that a different practice has formerly obtained in this office, but an examination of Act 76 of the Session Laws of 1867, which in so far as it affects the rights, powers, and duties of this office, is incorporated into the existing Statute by the 1871 Act, clearly sustains the views expressed. Hence, all Local Commissioners hold their position as stated, and I desire here to bear testimony to their faithful and diligent service for the State during the two years ending with this report, or since their appointment. Much depends upon the Local Commissioner, and I can truly say that the gentlemen named have not been found wanting.

OUTSTANDING CONTRACTS.

Table No. 4 shows the character and amount of unfinished work in charge of this office, but some of the contracts therein mentioned demand more specific notice.

ALLIS ROAD.

The contract for building this road was approved January 25, 1882, and was by its terms to be completed December 1, 1883. It covers 17 miles and 29 chains of road, and the contract price is \$6,945.00, payable in swamp land in the Lower Peninsula. The road runs for most of the way through hard timbered farming lands, and the contractor has, as I am informed, made very favorable selections therefrom upon his contract. I examined about fifteen miles of this road in October, 1883, claimed by the contractor to be finished and ready for acceptance, and found the same something more than one-half completed. At the meeting of the Board of Control November 1, 1883, I made an oral report of the condition of the road, and by consent of the Board gave to the contractor an *estimate* acceptance which was approved by the Board, and thereupon drew a warrant upon the Auditor General, as follows:

"I hereby certify that Merrit Chandler, contractor on the Allis Swamp Land State Road, has performed an amount of work on said road under his contract, No. 24, equivalent to one-half of all the work contemplated by said contract, as per special report made to the Board of Control and approved by it this day, and being an *estimate on the entire road*, and that he is entitled to your warrant for \$3,472.50, to be paid in State swamp lands in the Lower Peninsula according to the laws applicable to said road."

This warrant was approved by the Board Nov. 1, 1883, and is the only acceptance given on said road. I am thus particular regarding this acceptance, having been informed that certain interested parties have treated this estimate on the *entire line* of said road as a final acceptance of 10 miles, 68 chains, and 12 links of the same, reserving twenty per cent. of the contract price per mile as provided in the contract. In the absence of the decision of the Supreme Court in Sweet's case, this might be unimportant, but in view of the law as settled by the court, it becomes vastly important to the State, and I desire to protest respectfully against any such forced construction of the warrant given, it being distinctly stated and understood by all interested that I refused to approve or accept of any single mile, or number of miles, as finished according to contract. By a special report, of date December 9, 1884, the local Commissioner reports the road in no better condition than when examined as aforesaid.

ALPENA AND MONTMORENCY ROAD.

This contract was approved September 5, 1882, and was to be completed November 1, 1883. It covers a section of the Alpena and Montmorency State Road, 5 miles and 40 chains in length, and was designed to connect Hillman, the county seat of Montmorency county, with the State and township roads leading into Alpena.

The contract price is \$800 per mile and \$800 extra for the construction of a bridge on the route. This is one of the most important pieces of State Road in the State, as shown by the following petition, presented to the Board of Control November 1, 1883, signed by 59 residents of the eastern part of the county of Montmorency, and located at and near Hillman. The petition sets forth "that Alpena is our nearest shipping port and our principal market, and that the distance from Hillman to Alpena is about twenty-three miles by direct line, but by the nearest route we can now travel the distance is about twenty-six miles, and about eight miles of this road is so very bad during the fall and spring months that we are obliged to go by a route that makes the distance

between Hillman and Alpena about thirty-one miles, or about fourteen extra travel on every trip to Alpena and return." The petition shows a letting of contract to West, the contractor, and that no work had been performed thereunder. The petitioners requested that steps be taken to secure the early completion of this road. Having driven over the two routes described in the petition, and ascertaining that responsible parties were ready to build this road, I recommended the forfeiture of the West contract and the reletting of the work. The petition was laid upon the table, and on request of the contractor the time in which to perform the contract was extended to November 1, 1884. This time is now passed and nothing has been done upon the road. In addition to the price paid by the State, township aid to the amount of \$1,000 had been voted, and the contractor had received \$500 of same in the shape of a bond payable when road was built. The other \$500 had been raised, and the township claimed to be ready to pay the same when due. With this the State had nothing to do, however. No reflection is intended upon the action of the Board in this statement, but in justice to myself and the settlers interested it is made.

OCQUEOC BRANCH OF DUNCAN CITY AND ALPENA ROAD.

This contract was approved January 25, 1881, contractor, James B. Patterson. The line of the road is 15 miles 52 chains and 47 links in length, and the contract price \$14,990. The time limited for its performance was November 1, 1883. Frederick Denny Larke, a name not unknown to fame, was Local Commissioner until superseded by Thomas E. Shaw, in the fall of 1883. Inasmuch as my refusal to accept of this road has been the subject of some adverse criticism, I desire to state, briefly, the facts in the case. Prior to October 26, 1882, eleven miles of this road had been accepted by the Local Commissioner and approved and 80 per cent paid thereon. On May 29, 1883, an acceptance of the 12th and 13th miles was made by Commissioner Larke, but was not approved. Upon a personal examination of the road I found it not more than half completed, the defects being plainly set forth in Commissioner Shaw's special report hereinafter referred to, and which will best explain the present situation of this contract. Under date of November 25, 1884, Mr. Shaw reports as follows:

"I report the Ocqueoc Branch of the Duncan City and Alpena State Road as being no nearer completion than it was eighteen months ago. An effort was made this summer to deceive the Local Commissioner by covering up the stumps and roots left in the road and secure his acceptance; further than this, but little work has been done upon it this year. It is in a very bad condition, being about half done. Yet all of it has been accepted except the last $4\frac{1}{2}$ miles. The trees were all cut off at the surface of the ground and the stumps and roots covered up. The *poorest* part of the road has been accepted, and a part so accepted and paid for that the contractor never built at all, as it passes over a portion of Little Traverse and False Presque Isle State Road, built by M. Chandler years ago. The distance saved to the contractor is 154 rods, and it appears to me that he never intended to build this road according to contract, as the road through swampy and low, wet land is only cut out two rods wide and only partly ditched, and the hills are so steep as to be almost impassable, and not a stump was properly taken out, but cut off as stated, the entire length of the road. The contractor failing to secure my acceptance of the $4\frac{1}{2}$ miles, said he would wait a change of State Commissioners, that he might get an acceptance without further expense on his contract. The settlers are very desirous of having the road completed before it is accepted.

Yours truly,
"THOMAS E. SHAW, L. C."

The price paid for building this road is nearly \$1,000 per mile, and the lands selected are valuable, as I am advised. The portion accepted is probably

beyond the control of the State, but the contractor can be made to finish the unaccepted $4\frac{1}{2}$ miles, and there should be deducted from the amount unpaid on his contract the amount paid on account of the 154 rods of road he never built. I recommend that action be brought against the Local Commissioner who accepted said 11 miles of road, including the portion never built, to recover the damages sustained by the State. Such a procedure might create a novel sensation among contractors and Local Commissioners, but the results would prove highly beneficial to the public service.

OCEANA AND MANISTEE ROAD.

This contract was approved June 28, 1882, and provides for the construction of 24 miles 45 chains and 80 links of road, including a truss bridge over the Pere Marquette river and nearly a mile of crossway over flat and swampy land leading to the river bank and bridge. Messrs. Dewar and Wing, the contractors, have had considerable difficulty in following the strict terms of the contract, which should have been varied from the usual form and made applicable to this particular road and bridge. Finally the Board of Supervisors of Mason county, at the late October session, entered into a contract with the contractors and made an appropriation to aid in the work. After a personal examination of the bridge and swamp ground referred to, and aided by the ripe judgment and experience of Peter Eastman, Local Commissioner, I entered into a contract modifying the original one, and adapted to the nature of the work to be done, which has been approved by the Board of Control. I am happy to state that work has progressed rapidly under this modified contract, and while only a portion of the road has been accepted the greater part of the work called for is performed.

BARAGA AND ONTONAGON ROAD.

This road, as a matter of fact, is not under the supervision of this office. The appropriation was made to certain counties interested in having the road constructed, and the contractor claimed to have it completed some years since, but the Board of Supervisors of the respective counties protested against its acceptance. During the present year the matter of acceptance has been referred to a special committee appointed by the Board of Control of which L. H. Briggs, chief clerk to the State Land Commissioner, is a member, and on examination the committee refused to approve of and accept the road as completed according to contract. The contractor offering to perform the necessary work to entitle the road to acceptance, the whole matter was left in the hands of the committee and is thus removed from the jurisdiction of this office. The act authorizing the appropriation made provision for the appointment of such committee, and the road was never treated as one coming within the general statute regulating the construction of State Swamp Land Roads.

GENERAL REMARKS.

In closing this report, I deem it a duty as well as pleasure to bear witness to the painstaking and conscientious manner in which the Secretary of the Board of Control, Mr. L. H. Briggs, has performed the duties of his responsible position. Probably no man in the State is so intimately acquainted with the workings of the State Road Department as Mr. Briggs, and I am personally indebted to him for courtesies extended during my official term as well as data from the Land Office necessary to a full report.

14 **REPORT OF THE STATE SWAMP LAND ROAD COMMISSIONER.**

In this connection it is fit and proper to refer to the careful and systematic manner in which Mr. Frank Towns, clerk in the Swamp Land Office, has discharged his duties, which have been manifold in character and far greater in number than the casual observer might suppose. Some criticism has been indulged in because a clerk was employed in this office, but an examination of the work performed since January 1, 1883, and the results secured will disarm all honest critics. It is false economy in the transaction of public or private business to neglect the smallest details, and no competent business man would dream of handling one-fourth of the business transacted by this office during the past two years without competent assistance.

In conclusion, I desire to return my thanks to the gentlemen, one and all, composing the Board of Control, for the patient attention given to the business brought before them, and can testify to the zeal manifested by them to protect the interests of the State, and also of all others interested. The grant of lands made in 1850 is practically exhausted, and while all has not been accomplished therewith which, in my judgment, ought and might have been secured to the people, still thousands of happy homes have been founded along the highways constructed by means of this swamp land grant.

My duties have called me into almost all of the northern and western counties, as well as those along the Huron shore and into the Upper Peninsula, and the observation thus had satisfies me that Michigan will at no distant day march at the head of the column of states.

Very respectfully yours,

WILLIAM D. FULLER,
State Swamp Land Commissioner.

TABULAR STATEMENTS.

REPORT OF THE STATE SWAMP

TABLE NO. 1.—Showing amount of work remaining under contract at close of fiscal year ending September 30, 1882, and the amount to become due thereon.

Number.	TITLE OF WORK.	NAMES OF CONTRACTORS.	Number of Contract.	LENGTH.			Total Amount to Become Due.	Time for Final Completion of Contract.	Number.
				Miles.	Chains.	Links.			
LOWER PENINSULA.									
1	Allis Road.	Merritt Chandler.	24	17	29		\$6,945 00	Dec. 1, 1883	1
2	Antrim and Kalkaska Road.	Phil M. Russell.	43	3			9,460 00	Dec. 15, 1882	2
3	Alpena and Montmorency Road.	Bolton, McKee & Collins, assignees.	49	6			8,772 00	Oct. 1, 1883	3
4	Alpena and Montmorency Road.	Alfred J. West.	49	5	40		5,900 00	Nov. 1, 1883	4
5	Alpena and Posen Road.	John D. Sheahy.	22	4	65		5,702 81	Nov. 1, 1883	5
6	Angle Ditch.	John King.	26	1			1,200 00	Dec. 1, 1883	6
7	Boyne City and Springvale Road.	Archibald McMillan.	32	1	64		3,973 23	Dec. 1, 1883	7
8	Bridgeman and Custer Ditch.	Alfred J. West.	31	12			9,360 00	Dec. 1, 1881	8
9	Cass River and Bay City Road.	Alfred J. West & Charles B. Peck.	10	59	85		2,719 00	Dec. 1, 1881	9
10	Cheboygan and Cross Village Road, east division.	Charles P. Sweet.	2	2	53		3,392 48	Dec. 1, 1880	10
11	Cheboygan and Cross Village Road, west division.	Robert Robinson.	47	5	23		4,000 00	Dec. 1, 1883	11
12	Dowagiac Ditch.	Henry Clothier.	39	2	69		6,400 00	Dec. 1, 1883	12
13	Duncan City and Alpena Road.	Sydney Johnson.	44	8	38		1,600 00	Sept. 1, 1883	13
14	Flourice Ditch.	Charles Glasier.	30	2	23		2,088 20	Dec. 31, 1883	14
15	Gilford Ditch.	Henry D. Cole.	1	2	93		1,795 16	Nov. 1, 1882	15
16	Irisham and Bunkerhill Ditch.	Charles Smith & Thomas Davison.	30	2	78		2,287 81	Dec. 1, 1882	16
17	Lee Township Drain.	Jonathan S. Strawser.	13	3	5		1,000 00	Dec. 1, 1882	17
18	Long Lake Drain.	Martin Conley.	33	3			1,537 60	Sept. 28, 1882	18
19	Lynn and Mussey Road.	Thomas H. Bottomly.	1	2	38		3,881 50	Nov. 1, 1883	19
20	Lynn County Road.	Thomas T. Caldwell & G. Melan.	1	4	68		5,107 53	Oct. 15, 1882	20
21	Mason County Road.	Thomas T. Caldwell.	1	3			2,487 20	Oct. 1, 1881	21
22	Misaukee County Road.	Nail McEachin.	1	2	40		1,380 86	Jan. 1, 1883	22
23	Novesta Ditch.	Duncan Dewar & Charles G. Wing.	35	2	40		11,430 00	Nov. 1, 1884	23
24	Oceans and Manistee Road.	Charles P. Sweet.	34	40	87		7,887 81	Nov. 1, 1883	24
25	Ogemaw and Oscoda Road.	James B. Patterson.	23	15	54		10,384 18	Nov. 1, 1883	25
26	Okequo Branch of the Duncan City and Alpena Road.	Charles F. Sweet.	18	45	42		14,063 52	Sept. 1, 1883	26
27	Petokey and Gaylord Road.	Garley Lester, assignee.	2	13	40		2,022 00	July 15, 1881	27
28	Port Sanilac and Tuscola Road.	Merritt Chandler.	37	4			4,053 20	Oct. 1, 1882	28
29	Presque Isle and Little Traverse Road, west division.	Charles E. Jennison & Chas. O. Fitzhugh.	3	1	64		3,460 66	Sept. 1, 1882	29
30	Quancee and Cheboyganing Ditch.	Chas. O. Fitzhugh & Henry O. Ripley.	37	33	76		3,383 84	Feb. 1, 1883	30
31	Quancee and Cheboyganing Ditch.	William Sawyer.	20	2	9		2,000 00	Nov. 1, 1883	31
32	Rush Ditch.	William H. Cady.	38	2			400 00	Nov. 1, 1883	32
33	Rush Ditch.	Jacob Strzelecki & Joseph Tulaaka.	19	2			3,324 46	Oct. 1, 1882	33
34	Thunder Bay Branch of Duncan City and Alpena Road.	Daniel Carter.	19	2			4,535 44	Aug. 1, 1882	34
35	Torch Lake and Alpena Road, east division.	Alfred J. West, assignee.	15	0			5,100 00	Nov. 1, 1882	35
36	Torch Lake and Alpena Road.	William S. Hartwell.	16	6			7,947 99	Nov. 1, 1882	36
37	Torch Lake and Alpena Road.	Alfred J. West & Charles B. Peck.	36	2	44		7,590 00	Nov. 1, 1882	37
38	Tuscola and Saginaw Bay Road.	William O'Connor.	41	0			1,871 53	Dec. 1, 1882	38
39	Willier Township Ditch.	John B. McFadden.	14	1	52		3,502 50	Sept. 1, 1882	39
40			40	3	23				40
Total in Lower Peninsula.				208	20	37	\$174,031 82		

UPPER PENINSULA.		Joseph B. Davis.					
.....	Harris and Ontonagon Road.....	.....	.....	1	30	.....	\$72,000 00
.....	Day's River and Bay De Noquet Road.....	.....	.....	1	31	60	22,201 00
.....		Benjamin Young					
.....							
.....	Total in Upper Peninsula.....				61	60	\$94,201 00
.....							
.....	Grand Total.....				270	9 74	\$988,757 82

63

TABLE NO 2—Showing the amount of work placed under contract during the fiscal years ending Sept. 30, 1883, and Sept. 30, 1884.

TITLE OF WORK.	NAMES OF CONTRACTORS.	No. of Contract.	YEAR ENDING SEPT. 30, 1883.				YEAR ENDING SEPT. 30, 1884.				When to be Completed.	Enabling Act.
			Length.			Contract Price.	Length.			Contract Price.		
			Miles.	Chains.	Links.		Miles.	Chains.	Links.			
Evergreen and Greenleaf Ditch.....	John Wilson.....	46	4	—	—	\$3,200 00	—	—	—	—	Jan. 1, 1885	132 of 1879
Grand and Portage River Improvement.....	Robert T. Todd.....	45	11	75	—	1,600 00	—	—	—	—	Oct. 1, 1883	128 of 1881
Manistee, Portage and Bear Lake Road.....	Merritt S. Cook.....	47	16	4	72	6,400 00	—	—	—	—	Dec. 31, 1884	152 of 1881
Pavilion Township Improvement.....	Alfred J. West.....	48	3	33	—	3,160 00	—	—	—	—	Dec. 1, 1884	108 of 1881
Watertown Ditch.....	Wildman Mills.....	49	5	66	—	2,800 00	—	—	—	—	Nov. 1, 1884	83 of 1879
* Alpena and Posen Road.....	George Appleford.....	53	—	—	—	—	4	40	—	\$800 00	Oct. 1, 1884	108 of 1881
* Bridgehampton and Custer Ditch.....	David Crocy.....	54	—	—	—	—	—	—	—	4,000 00	Dec. 1, 1884	83 of 1879
Black River Improvement.....	James Gardner.....	50	—	—	—	—	3	46	—	2,500 00	April 15, 1885	82 of 1881
Duck Lake Improvement.....	M. L. Maxon & G. Ferguson.....	56	—	—	—	—	1	48	—	3,780 00	Dec. 1, 1884	14 of 1881
Jordan Valley Road.....	Solomon G. Isamson.....	55	—	—	—	Special Contract.	8	—	—	6,400 00	July 1, 1885	290 of 1881
Maple River Drain.....	† John Henderson.....	51	—	—	—	—	4	58	50	2,400 00	Jan. 1, 1886	
Shiawassee River Improvement.....	Henry C. Thayer.....	52	—	—	—	—	2	30	—	4,000 00	Oct. 1, 1885	
			41	17	72	\$17,160 00	29	62	50	\$23,880 00		
Total for two years.....			71	0	22	\$41,040 00						

* New appropriations.

† Henderson assigned this contract to Collin McCormick, April 2, 1884.

REPORT OF THE STATE SWAMP

TABLE NO. 3—Showing what work has been accepted, approved, and paid for up to December 31, 1884.

TITLE OF WORK.	NAMES OF CONTRACTORS, ETC.	No. of Contract.	YEAR ENDING SEPT. 30, 1883.				YEAR ENDING DEC. 31, 1884.				Total Payments to December 31, 1884.	
			Length.		Paid Local and State for Printing.	Amount Paid to Contractors.	Length.		Paid Local and State for Printing.	Amount Paid to Contractors.		
			Miles.	Links.			Miles.	Links.				
1 Alpena and Montmorency Road	Bolton, McRae & Collins	1	6		\$3.00					\$3,775.00	Com. 1	
2 Antrim and Kalkaska Road	Philo M. Russell	24	3		2,400.00					2,400.00	Com. 2	
3 Allis Road	Merritt Chandler	45	3							3,473.50	Com. 3	
4 Alpena and Posen Road	John D. Shelly	23	4		18.00					5,720.81	Com. 4	
5 Alpena and Posen Road	George Appleford	23	4		3,792.00					800.00	Com. 5	
6 Angie Ditch	John King	28	1		1,900.00					1,900.00	Com. 6	
7 Black River Improvement	James Gardner	30	1		11.45					2,516.70	Com. 7	
8 Bangor and Monitor Ditch	Archibald McMillan	32	3							10.50	Com. 8	
9 Boye City and Springvale Road	Alfred J. West	31	3		1,873.00					3,976.23	Com. 9	
10 Bridgehampton and Custer Ditch	David Ororey	34	3							6,056.36	Com. 10	
11 Bridgehampton and Custer Extension	A. J. West & Chas. B. Peek	10	39.95		2,719.00					1,953.25	Com. 11	
12 Cass River and Bay City Road	Chas. P. Sweet	1	2		1,637.37					2,775.75	Com. 12	
13 Cheboygan and Cross Village Road	Robert Robinson	2	20		177.45					4,068.11	Com. 13	
14 Cheboygan and Cross Village Road	Alfred J. West	4	*		1,570.00					3,494.48	Com. 14	
15 Cheboygan and Emmet Co. Improvement	Henry Clothier	44	37		27.15					1,500.00	Com. 15	
16 Duncan City and Alpena Road	Alfred J. West	17	40		302.33					6,437.15	Com. 16	
17 Dowagiac Ditch	Benjamin Young	1	1		1.48					302.33	Com. 17	
18 Day's River and Bay De Noquet Road	Maxon & Ferguson	61	1		7.00					23,201.00	Com. 18	
19 Duck Lake Improvement	John Wilson	39	1							3,787.00	Com. 19	
20 Evergreen and Greenleaf Ditch	Sidney Johnson	21	1		5.25					647.00	Com. 20	
21 Florence Ditch	Charles Glasier	45	1		68.00					1,600.00	Com. 21	
22 Gifford Ditch	Robert T. Todd	37	1		5.25					2,068.20	Com. 22	
23 Grand and Portage River Improvement	Henry D. Cole	37	1		68.00					1,625.00	Com. 23	
24 Ingham and Bunkerhill Ditch	Solomon G. Isamon	65	3		11.35					569.71	Com. 24	
25 Indian River Improvement	Jonathan Strawser	33	1							9.80	Com. 25	
26 Jordan Valley Road	Martin Conley	1	1		659.02					4,176.80	Com. 26	
27 Long Lake Drain	Chas. Smith & Thos. Davison	15	2		902.36					1,072.00	Com. 27	
28 Lynn Ditch	Collin McCormick, assignee	51	3		1,919.91					3,363.91	Com. 28	
29 Lee Township Drain	T. T. Caldwell & G. Mobain	47	2		637.44					2,410.40	Com. 29	
30 Maple River Drain	Merritt B. Cook	34	1							5,130.07	Com. 30	
31 Mason County Road	N. T. Caldwell well by Paul Lux	24	10		86.30					614.44	Com. 31	
32 Menatee, Portage, and Bear Lake Road	Neil McGeehin	36	10		81.95					333.33	Com. 32	
33 Menatee County Road	Chas. P. Sweet	1	15.54		5,510.45					88.29	Com. 33	
34 Menatee Ditch	Chas. P. Sweet	30	5		3,920.84					3,016.81	Com. 34	
35 Ogema and Cross Road	Chas. P. Sweet	1	15.54		5,510.45					7,867.31	Com. 35	
36 Ogemaw and Cross Road	Chas. P. Sweet	30	5		3,920.84					3,844.84	Com. 36	
37 Ogemaw Branch of Duncan City and	Chas. P. Sweet	18	10		1,800.00					14,083.52	Com. 37	
38 Portage and Gaylord Road	Chas. P. Sweet	18	10		1,800.00						Com. 38	

39	Port Sanilac and Tuscola Road.....	3	1 64 52	4,685 20	81 00	.....	.....	.....	81 00	Com. 39
40	Presque Isle and Little Traverse Road.....	37	1 33 75	3,466 66	.....	.....	.....	.....	4,088 20	Com. 40
41	Quanicassoo and Cheboyganing Ditch..	38	1	800 00	.....	.....	.....	.....	2,466 66	Com. 41
42	Quanicassoo and Cheboyganing Ditch..	20	1	.....	.....	.....	.....	.....	3,833 34	Com. 42
43	Rush Ditch.....	21	.....	.....	.....	.....	.....	.....	2,000 00	Com. 43
44	Rush Ditch.....	62	.....	.....	.....	.....	.....	.....	180 00	Com. 44
45	Shiawassee River Improvement.....	.....	.....	.....	.....	.....	.....	.....	1,684 21	Com. 45
46	South Arm and Boyne Falls Road.....	1 10	.....	.....	.....	.....	.....	.....	5 25	Com. 46
47	Torch Lake and Alpena Road.....	38 1	.....	4,535 44	.....	.....	.....	.....	129 00	Com. 47
48	Torch Lake and Alpena Road.....	41 3	.....	198 00	.....	.....	.....	.....	4,535 44	Com. 48
49	Torch Lake and Alpena Road.....	15 2	.....	1,920 00	.....	.....	.....	.....	1,347 99	Com. 49
50	Torch Lake and Alpena Road.....	19 2	.....	1,200 00	.....	.....	.....	.....	2,383 00	Com. 50
51	Thunder Bay Branch of Duncan City and Alpena Road.....	.....	.....	3,324 46	.....	.....	.....	.....	3,450 00	Com. 51
52	Watertown Ditch.....	40	.....	.....	.....	.....	.....	.....	7 00	Com. 52
53	Wilber Township Ditch.....	.....	.....	.....	.....	.....	.....	.....	3,962 50	Com. 53
...	Total for each of the two years.....	83	41 09	\$63,804 86	\$936 65	126 59	60	\$108,918 81	\$346 70	.....
...	Grand Total.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
...
...	Grand Total.....	.....	.....	.....	.....	.....	.....	.....	\$174,007 02	.....

* Estimate.

† Final.

REPORT OF THE STATE SWAMP

TABLE NO. 4—Showing amount of work remaining under contract Dec. 31, 1884 and the amount to become due thereon.*

TITLE OF WORK.	NAMES OF CONTRACTORS.	No. of Contract.	Length.			Total Amount to Become Due.	Time for Final Completion of Contract.
			Miles.	Chains.	Links.		
1 Allis Road.....	Merritt Chandler.....	21	17	29	--	\$3,472 50	Dec. 1, 1881. 1
2 Alpena and Montmorency Road.....	Alfred J. West.....	42	5	40	--	5,200 00	Nov. 1, 1884 2
3 Bridgehampton and Custer Ditch.....	Alfred J. West.....	31	2	24	--	3,307 20	Nov. 1, 1884 3
4 Bridgehampton and Custer Extension Ditch.....	David Crorey.....	54	2	--	--	2,080 00	Dec. 1, 1884. 4
5 Dowagiac Ditch.....	Alfred J. West.....	27	4	63	36	3,697 67	Dec. 1, 1884. 5
6 Kewgreen and Greenleaf Ditch.....	John Wilson.....	46	3	--	--	2,560 00	Jan. 1, 1885. 6
7 Ingham & Bunkerhill Ditch.....	Henry D. Cole.....	30	1	76	--	1,294 45	Dec. 31, 1884 7
8 Jordan Valley Road.....	Solomon G. Isamon.....	55	1	40	--	2,240 00	July 1, 1885. 8
9 Lynn Ditch.....	Martin Conley.....	1	1	20	18	988 58	Nov. 1, 1883. 9
10 Lynn and Mussey Road.....	Thomas H. Bottomly.....	1	4	68	15	3,881 50	Nov. 1, 1884 10
11 Missaukee County Road.....	Thomas T. Caldwell.....	1	--	40	--	1,373 20	Oct. 1, 1885. 11
12 Manistee, Portage and Bear Lake Road.....	Merritt S. Cook.....	47	14	4	72	5,782 56	Dec. 31, 1884 12
13 Novesta Ditch.....	Neil McEachin.....	35	2	24	87	1,292 09	Jan. 1, 1884 13
14 Oceana and Manistee Road.....	Duncan, Dewar & C. G. Wing.....	34	15	5	80	7,894 14	Nov. 1, 1884. 14
15 Ocqueoc Branch of Duncan City and Alpena Road.....	James B. Patterson.....	23	4	52	47	6,564 34	Nov. 1, 1883. 15
16 Port Sanilac and Tuscola Road.....	Gurley Lester, assignee.....	2	4	--	--	2,622 00	July 15, 1881 16
17 Pavilion Township Improv't.....	Alfred J. West.....	48	3	32	--	3,160 00	Dec. 1, 1884. 17
18 Rush Ditch.....	William Cady.....	21	1	--	--	240 00	Nov. 1, 1884. 18
19 Shiawassee River Improv't.....	Henry O. Thayer.....	52	1	10	--	2,313 79	Oct. 1, 1885. 19
20 Torch Lake and Alpena Road.....	Alfred J. West, assignee.....	15	4	--	--	1,650 00	July 1, 1884. 20
21 Torch Lake and Alpena Road.....	A. J. West & Chas. B. Peck.....	41	6	--	--	5,600 00	Nov. 1, 1884 21
22 Tuscola and Saginaw Bay Road.....	William O'Connor.....	14	1	52	12	1,871 53	Oct. 16, 1884 22
23 Watertown Ditch.....	Wildman Mills.....	49	5	66	--	2,800 00	Nov. 1, 1884. 23
Total.....	.....	--	110	8	67	\$71,858 15	.....

* It should also be considered, in figuring the amount of work remaining unfinished, that several acceptances were made as estimates on the entire work, the Commissioner not choosing to accept any particular portion until the whole should have been completed. In this manner an acceptance was made on the Allis Road, and the Torch Lake and Alpena Road, which, while appearing as "estimates," really dispose of an amount of work equal in length to about 15 miles and 40 chains. Also the Manistee, Portage and Bear Lake Road, about 14 miles in length, stands ready for acceptance, the Local Commissioner failing to get in his report on the same. And there are, perhaps, 36 miles besides of different kinds of work that is finished, but acceptances on which failed to reach here for approval, making in all about 59½ miles that should be deducted from the above total, and leaving as really unfinished about 50½ miles.

TABLE NO. 5—Showing projects in Lower Peninsula for which appropriations have been made by the Board of Control which are not under contract.

	Enabling Act.	Amount Appropriated,
Alpena and Montmorency Road.....	.....	\$1,800 00
Alpena County Ditch.....	110 of 1881.....	6,800 00
Evergreen and Austin Ditch.....	.....	4,719 70
Grand and Portage River Improvement.....	132 of 1881.....	14,400 00
Gun River Improvement.....	99 of 1879.....	2,000 00
Newaygo and Northport Road.....	98 of 1881.....	1,200 00
Bangor and Monitor Ditch.....	222 of 1881.....	1,600 00
Allegan, Muskegon and Traverse Bay Road.....	44 of 1881.....	500 00
Lynn and Mussey Road.....	.....	1,800 00
Cedar River Improvement.....	88 of 1881.....	12,500 00
Indian River Improvement.....	125 of 1883.....	4,000 00
Total amount appropriated.....	.....	\$50,719 70

TABLE NO. 6—Showing by counties the amount of Swamp Land subject to entry, Sept. 30, 1884.

COUNTIES.	Acres.	COUNTIES.	Acres.
Alcona.....	7,734.24	Keweenaw.....	80.00
Allegan.....	231.26	Lake.....	441.19
Alpena.....	19,865.17	Leelanaw.....	865.43
Antrim.....	120.00	Livingston.....	640.00
Arenac.....	80.00	Manistee.....	1,048.40
Bay.....	358.19	Manitou.....	1,462.75
Benzie.....	1,137.40	Mason.....	160.00
Calhoun.....	118.50	Mecosta.....	40.00
Charlevoix.....	200.00	Menominee.....	8,068.43
Cheboygan.....	7,961.67	Midland.....	148.17
Clare.....	671.51	Missaukee.....	4,071.68
Crawford.....	8,133.77	Montmorency.....	5,823.30
Delta.....	47,182.27	Newaygo.....	40.00
Eaton.....	259.90	Oceana.....	40.00
Emmet.....	3,601.56	Ogemaw.....	2,570.97
Genesee.....	40.00	Ontonagon.....	7,208.22
Gladwin.....	1,506.14	Osceola.....	97.88
Grand Traverse.....	800.00	Oscoda.....	1,036.87
Gratiot.....	120.00	Otsego.....	6,140.45
Ingham.....	360.00	Presque Isle.....	20,275.75
Iosco.....	6,167.92	Roscommon.....	13,707.28
Isle Royal.....	3,687.13	Saginaw.....	1,785.19
Jackson.....	80.00	St. Clair.....	530.13
Kalamazoo.....	40.00	Van Buren.....	80.00
Kalkaska.....	1,743.50	Wexford.....	280.02
Total in Lower Peninsula.....			121,263.69
Total in Upper Peninsula.....			67,608.90
Grand Total.....			188,872.49

REPORT OF THE STATE SWAMP

TABLE NO. 7—A review of tabulated statements, showing condition of swamp land market, Sept. 30, 1884. *

FOR LOWER PENINSULA.		
Vacant Swamp Lands, Sept. 30, 1884, 121,263.69 acres.....	\$151,579 61	
Swamp Lands reserved on contracts, Sept. 30, 1884.....	64,573 87	
Total.....		\$216,152 48
Work under contract, Sept. 30, 1884.....	\$92,598 66	
Matured Swamp Land scrip, Sept. 30, 1884.....	22,693 57	
Appropriations by Board of Control for work not under contract.....	50,719 70	
		265,992 93
Balance of Swamp Lands, Sept. 30, 1884, Lower Peninsula, 39,330.43 acres.		\$89,163 55
FOR UPPER PENINSULA.		
Vacant Swamp Lands, Sept. 30, 1884, 67,608.80 acres.....	\$64,511 00	
Swamp Lands reserved on contract, Sept. 30, 1884.....	71,963 32	
Total.....		136,474 32
Work under contract, Sept. 30, 1884.....	\$72,000 00	
Matured Swamp Land scrip, Sept. 30, 1884.....	850 34	
		72,850 34
Balance of Swamp Lands, Sept. 30, 1884, in Upper Peninsula, 66,991.18 acres		\$83,613 98

* This statement could not be brought down to Dec. 31, 1884, as the data necessary therefor could not be obtained.

TABLE NO. 8—Local Commissioners on State Roads, Ditches, etc., Sept. 30, 1884.

NAME.	ADDRESS.	TITLE OF WORK.
Johr M. Roberts.....	Cheboygan, Mich.....	Allis Road.
Selden W. Flanders.....	Alpena, Mich.....	Alpena and Montmorency Road.
Andrew Harshaw.....	Alpena, Mich.....	Alpena and Posen Road.
Alfred A. Dwight.....	Detroit, Mich.....	Bridgehampton and Custer Ditch.
Alfred A. Dwight.....	Detroit, Mich.....	Bridgehampton and Custer Ext'n Ditch.
Samuel W. Eaton.....	Spring Grove, Allegan Co., Mich..	Black River Improvement.
Lyman T. Rawson.....	Decatur, Van Buren Co., Mich....	Dowagiac Ditch.
Christopher Murphy.....	Greenleaf, Sanilac Co., Mich.....	Evergreen and Greenleaf Ditch.
Henry H. Bingham.....	Jackson, Mich.....	Grand and Portage River Improvement.
Daniel L. Crossman.....	Williamston, Mich.....	Ingham and Bunkerhill Ditch.
William T. Empey.....	East Jordan, Mich.....	Jordan Valley Road.
John Shearsmith.....	Lynn, St. Clair Co., Mich.....	Lynn Ditch.
Alfred J. West.....	Capac, Mich.....	Lynn and Mussey Road.
Robert J. Porter.....	Plymouth, Mich.....	Missaukee County Road.
George W. Hopkins.....	Bear Lake, Mich.....	Manistee, Portage and Bear Lake Road.
Lawrence Van Dusen.....	Owosso, Mich.....	Maple River Drain.
M. H. Qu ck.....	Cass City, Mich.....	Novesta Ditch.
Peter Eastman.....	Sugar Grove, Oceana Co., Mich.....	Oceana and Manistee Road.
Thomas E. Shaw.....	Shaw, Presque Isle Co., Mich.....	Ocqueoc Branch of Duncan City and Alpena Road.
James S. Andrews.....	Gaylord, Mich.....	Petoskey and Gaylord Road.
James Minard.....	Lamotte, Sanilac Co., Mich.....	Port Sanilac and Tuscola Road.
Charles E. Morrison.....	Kalamazoo, Mich.....	Pavillon Township Improvement.
A. S. Munger.....	Bay City, Mich.....	Quannicassee and Cheboyganing Ditch.
Martin W. Willoughby.....	Owosso, Mich.....	Rush Ditch.
Patrick Gallagher.....	Cheaning, Saginaw Co., Mich....	Shiawassee River Improvement.
Isaiah Maines.....	Gaylord, Mich.....	Torch Lake and Alpena Road, E. Divis'n.
Isaiah Maines.....	Gaylord, Mich.....	Torch Lake and Alpena Road.
James P. Fox.....	Gaylord, Mich.....	Torch Lake and Alpena Road.
J. S. Vandemark.....	Fair Grove, Mich.....	Tuscola and Saginaw Bay Road.
William Dawson.....	Sandusky, Mich.....	Watertown Ditch.

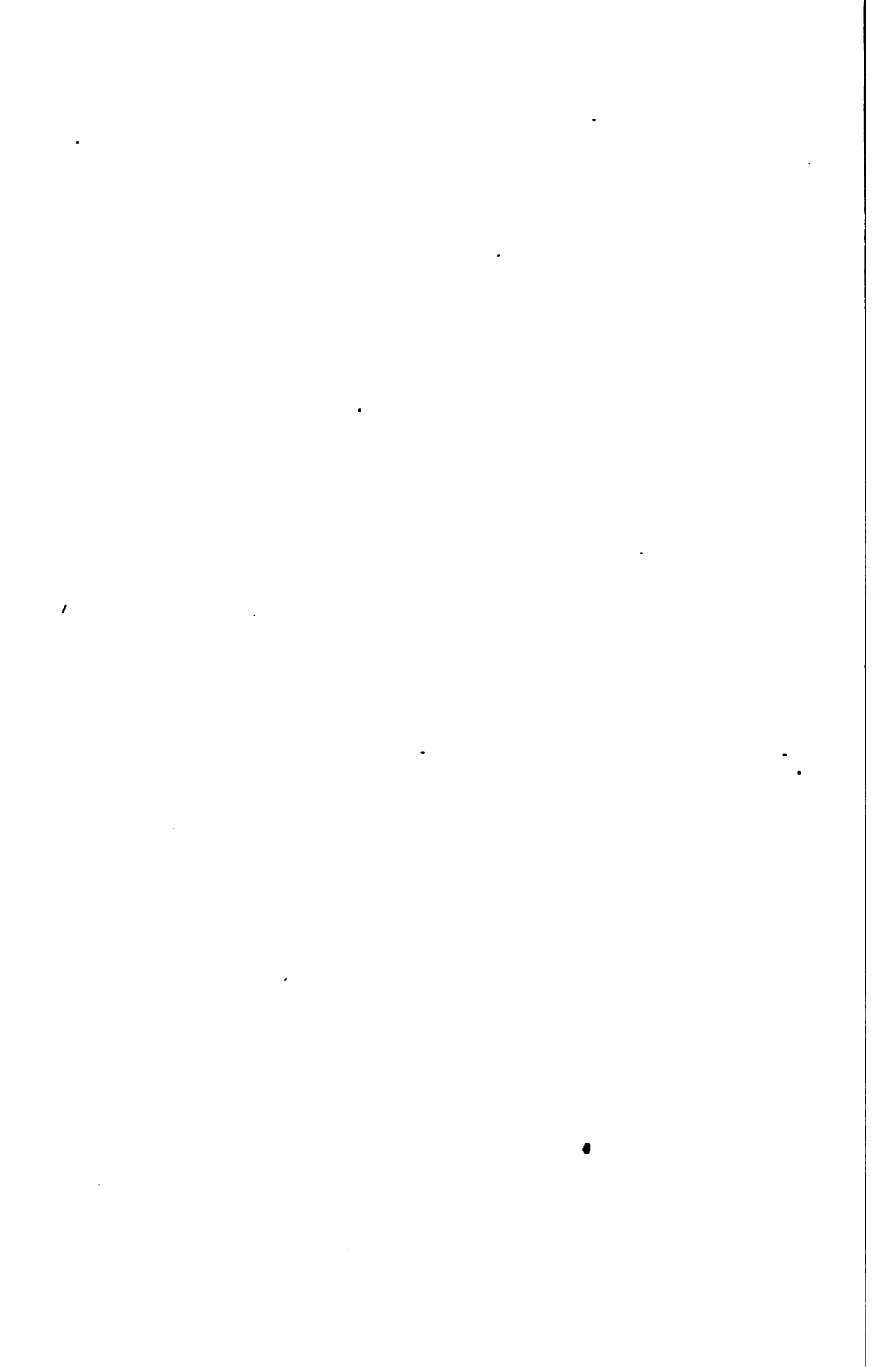
WHEN COMMISSION EXPIRES—Local Commissioners' terms of office held during the pleasure of the State Swamp Land Commissioner.

REPORT
OF THE
STATE INSPECTOR OF ILLUMINATING OILS,
OF THE
STATE OF MICHIGAN,
FOR THE
YEAR ENDING DECEMBER 31, 1884.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.
1885.



REPORT.

OFFICE OF STATE INSPECTOR OF ILLUMINATING OILS, {
Adrian, Mich., January 22, 1885. }

To His Excellency, RUSSELL A. ALGER,

Governor of the State of Michigan, and to the Honorable the State Board of Health:

GENTLEMEN—A provision of Sec. 3 of the law relating to the inspection of Illuminating Oils requires that "In the month of January in each year, the State Inspector shall make and deliver to the Governor of the State and Board of Public Health, annual duplicate reports of the inspections by himself and deputies, during the preceding calendar year."

In conformity with above, I have the honor to submit a detailed report of the transactions of this department for the year ending December 31, 1884.

Following is an exhibit of the number of barrels of Illuminating Oil inspected during the year, the fees collected, salaries and expenses paid to deputies, and the names and postoffice address of such deputies:

NAME OF DEPUTY AND POSTOFFICE ADDRESS.	Barrels Approved.	Barrels Rejected.	Whole No. Bbls. Inspected.	Fees Collected.	Salary Paid.	Expenses Paid.	Total Paid.
O. L. Kinney, Detroit.....	44,668	298	44,966	\$5,845 58	\$1,200 00	\$112 90	\$1,312 90
Lewis Smith, Deerfield.....	5,711	90	5,801	754 13	786 18	365 80	1,151 98
C. L. Budd, Hillsdale.....	4,250	27	4,277	556 01	706 21	187 80	896 01
T. M. Sheriff, Kalamazoo.....	6,119	2	6,121	795 73	303 85	86 80	896 65
P. M. Kinney, Benton Harbor.....	3,579	65	3,644	473 72	664 11	129 20	793 81
James Vandenberg, Grand Rapids.....	25,952		25,952	3,373 76	1,196 90	6 30	1,205 20
Jno. G. Lee, Grand Haven.....	2,793	2	2,795	363 35	620 74	149 95	770 69
Michael Harrigan, Ionia.....	4,696		4,696	610 48	724 91	6 50	731 41
W. W. Osborn, Lansing.....	2,981	5	2,986	388 18	623 93	147 35	771 28
W. W. Van Antwerp, Jackson.....	25,098	168	25,196	3,275 43	1,200 00	71 90	1,371 90
Damon Stewart, Flint.....	4,826		4,826	627 38	734 65	73 40	807 05
Jno. O'Donnell, East Saginaw.....	20,553	231	20,784	2,701 94	1,163 90	87 55	1,250 45
Jed. Spaulding, Port Huron.....	5,959	3	5,962	775 06	794 98	73 10	868 08
F. L. Mason, Alpena.....	1,600		1,600	203 00	425 15	74 90	500 05
J. V. Murdock, Marquette.....	9,405	115	9,520	1,237 60	971 75	317 55	1,299 30
James Ross, Hancock.....	3,791	9	3,800	494 00	436 97	60 30	497 27
I. H. McCollum, Ludington.....	847		847	110 11	292 99	50 18	343 17
Rasmus Neilson, Manistee.....	420	16	436	53 68	273 50	8 50	287 00
Chas. Ripley, Sault Ste. Marie.....	783		783	101 79	376 95	40 00	416 95
Rozelle Rose, Petoskey.....	1,393	14	1,407	182 91	498 97	93 85	592 83
E. L. Sprague, Traverse City.....	1,980	2	1,982	257 66	531 32	80 70	612 06
Totals.....	177,334	1,047	178,381	\$23,189 53	\$15,035 92	\$2,223 53	\$17,290 45

REPORT OF THE

OFFICE ACCOUNT.

The office expenses of State Inspector have been as follows :

State Inspector's salary.....	\$1,500 00
Traveling expenses.....	119 09
Postage and postal cards.....	23 67
Printing.....	20 50
Express, telegrams, etc.....	4 19

\$1,667 45

There was in my hands at date of annual report for the year 1883, \$751 41

RECEIPTS SUMMARY.

On hand at date of last report.....	\$751 41
Total receipts for the year 1884.....	23,189 53

Grand total..... \$23,940 94

DISBURSEMENT SUMMARY.

Salaries and expenses of deputies.....	\$17,259 45
Salary and expenses of State Inspector.....	1,667 45
Paid State Treasurer, Jan. 23, 1885.....	5,014 04

Total disbursements for 1884..... \$23,940 94

The sum paid the State Treasurer and named in the following exhibit, represents the surplus above all expenses, that has accrued from fees collected for inspections, but in determining the surplus accumulation of 1884 there must be deducted from the amount covered into the State treasury, the sum of \$751.41, which amount came into my hands during the month of January, 1884, as the net surplus above expenditures for the month of December, 1883. Deducting the above amount, this month paid the State Treasurer, we find the surplus for 1884 to be \$4,262.63.

It will thus be seen that with the inspection fee at the present figure—thirteen cents per barrel—the revenue of the service is considerably in excess of its needs. An amendment of the inspection law, taking effect April 10, 1883, reduced the inspection fee from sixteen cents to thirteen cents for each barrel of oil inspected, the object being to bring the tax as nearly to the actual cost of the service as possible. At that time it was supposed that the object sought had been accomplished. The year 1883, however, developed a decided increase in the quantity of oil consumed in the State, as shown by the returns of the deputy inspectors, the increase over the consumption of the previous year being 19,256 barrels. Notwithstanding the reduction of about one-fifth of the former inspection fee per barrel, I was enabled to pay into the State treasury at the close of the year, the sum of \$2,359.62 as surplus above the cost of the inspection service to that date. During the year 1884 the increase in the consumption of Illuminating Oil in the State was more marked than that of the preceding year, the increase being 26,447 barrels. The annual increase of consumption of oil from the year 1877 to the close of the year 1884 has been as follows:

Year.	Barrels.
1877	66,002
1878	77,974
1879	91,237
1880	94,894
1881	133,185
1882	133,678
1883	152,934
1884	178,381

For the figures of the years prior to 1883, I am indebted to the last annual report of my predecessor, the Hon. Cyrus G. Luce.

CONCERNING THE INSPECTION FEE.

In the light of the above statistics, it is reasonable to suppose that the rate of increase in the consumption of Illuminating Oil shown in preceding years will be maintained wholly or partially, in the future, and a large surplus of fees be annually converted into the State treasury, unless the inspection fee be further reduced. The cost of the inspection service for the past year has been, as nearly as may be conveniently reckoned, ten and five-eighths cents per barrel. Since any greater sum than that necessary to defray the actual expenses of the service, is in the nature of an unneeded and therefore unjust tax upon the article consumed, I respectfully recommend the propriety of further lowering the inspection fee. Should the Legislature in its wisdom, see fit to act upon this suggestion, it should be kept in view that the fee shall be placed at a figure sufficient to insure an ample revenue for all the needs of the service, since the law as it stands at present makes no provision for the Inspector and his deputies in case the fees collected prove inadequate to the expenses of the service. Economy is well, but it should not be carried to the extent of crippling the needs of the department. The law regulating the test of Illuminating Oils is a beneficent one. It is a safeguard to life and property, and should be firmly upheld by the Legislature of the State. It is possible that should the ratio of increased consumption of oil be maintained during the present year, the inspection fee might be placed at ten cents per barrel, which is a very convenient sum to collect. But we have no other than presumptive assurance that the increase would be sufficient to enable the collection at ten cents per barrel, if a sum sufficient to meet the expenses of inspection. It would be entirely safe, however, to fix the fee at eleven cents per barrel, and I recommend a reduction to that figure.

OBJECTORS TO THE INSPECTION LAW.

There are to be met with in the State, persons who are opposed to the inspection law, as an invasion of the domain of trade and a burden upon commerce in oil, and desire its abolition. There exists no sufficient ground for this objection. The law was enacted for the protection of life and property against the light and gaseous oils formerly vended upon the market with such destructive and oftentimes fatal consequences. Before the enactment of the law, newspapers, in want of other exciting events, could rely confidently upon the "kerosene horror" to furnish the regular daily sensation. That period, fraught with danger to life and destruction to property, ended where the inspection law began. Its efficiency has been amply proven and the Legislature will not, I am sure, remove this safeguard of the people to satisfy any

clamor that a few persons may raise against it. So far as restraint upon commercial freedom is concerned, as well might the restrictions of the liquor law be removed, or the federal revenues abolished. The slight hindrance—which rarely occurs—to the sale and delivery of oil awaiting inspection, is not a valid pretext upon which to ask for the abolition of the law; neither is it a sufficient allegation that the tax is burdensome. The imposition of a tax of thirteen cents per barrel, for the protection of the public, is too slight a matter to be weighed against the security of the people against lamp explosions and the ignition of volatile oils and fluids when lamps are broken.

It is entirely safe to say that were the oil inspection law to be annulled, the people of the State of Michigan would pay in the increased insurance upon their property, many thousands of dollars annually, more than the present cost of the inspection service; and this increased tax would be paid directly by the consumers of oil, whereas the tax is now felt only by dealers, the sum per barrel being too small to be added fractionally to the gallon, half gallon, etc., sold to the consumer at retail. Most, if not all, of the States have in force an oil inspection law—a sufficient proof that the necessity for it is generally recognized. Nevertheless, as heretofore stated, it is right and proper that the tax be no more than sufficient to defray the necessary cost of the inspection service.

THE MICHIGAN TEST.

The oil law of this State requires a flash test of one hundred and twenty degrees by Fahrenheit's thermometer, the oil tester to be that adopted and recommended by the Michigan State Board of Health. It has been urged that this test is above the safety requirement, and that a lower test would equally well secure the object of the law. The subject is one that has engaged very careful attention on my part. From reports which have reached me of lamp explosions in States which permit the use of Illuminating Oil of a more volatile character, I have been unable to assure myself contrary to the opinion contained in my previous report, in which I said:

It has been thought by some that the legal flash test of oil should be placed lower than 120 degrees, the result sought being to cheapen the price and improve the illuminating quality of the oil. It is unquestionable that the lighter oils burn with greater brilliancy than oils of a higher test; but it also consumes more rapidly, and its comparative cheapness is merely apparent, and not real. The lower the test of the oil the nearer it approaches the danger point; the greater the liability to lamp explosions. Human life is too precious to be wantonly sacrificed. I am not prepared to admit the perfect safety of a reduction of the present test.

Concerning the quality of oil sold in the State and the remedy against an inferior article, I also said and may here repeat:

There has been during the past year much complaint of the poor illuminating quality of the oil sold in this State. * * * * Inquiry develops the fact that like complaints are made of the oil sold in other States, under the various systems regulating the test. That much oil of very poor illuminating quality is sold is not to be disputed. * * * * As good oil can be made of 120° test as of any other test, but so long as an indifferent article can be marketed at a very fair price, it is a sad waste of hope to expect anything better. The only means to compel the furnishing of a better article lies in the enactment of a chill test law sufficiently rigid to force the abandonment of paraffine adulteration. Such a law would secure the production of oil of proper illuminating power; but, on the other hand, the price would be considerably enhanced. It is doubtful therefore, whether the average consumer would be better satisfied than now, the additional cost of oil being taken into account.

In this connection I deem it proper to call attention to the probability that a considerable reduction of the test standard would be followed by increased

rates of insurance. Under the present law insurance companies feel entirely safe in regard to the Illuminating Oil used in Michigan. The same feeling is not likely to prevail under a reduction of the test standard.

CANCELLATION OF INSPECTION BRAND.

My report for 1883 contained the following, and further investigation of the subject in question confirms the opinion relating to it therein expressed. It is therefore reproduced :

A provision of the oil law requires the cancellation of the Michigan inspection brand on all empty barrels that have contained oil, before they are again placed in the market, and makes the sale of such barrels punishable by a fine in cases where the brand has not been erased. It was the evident design of the law to prevent dealers from defrauding the revenue by refilling the barrels with oil and passing it as inspected under the old brand. In my judgment the requirement of cancellation is unnecessary as to the purpose stated, while at the same time it opens the door to fraud in another direction. As the result of investigation, I find that oil barrels that have been used are not refilled till they have been reglued, recoopered, and repainted; the latter process being as well to remove the various devices, addresses, etc., as for the preservation of the barrel in a condition to prevent leakage. The packages would not therefore be refilled until repainted, if there were no legal requirement to cancel the inspection brand.

On the other hand it is rendered possible for a dealer to receive uninspected oil which he may so use and escape detection. If before offering his empty package for sale he removes the paint from a portion of each head, of the size of the branding plate, it is rendered very difficult to prove that the inspection brand has not been removed. If cancellation were not required, an empty oil package *without* the inspector's brand would be a competent witness that its contents had escaped inspection. I believe that the law in this regard should be amended.

DISTRICTS AND DEPUTIES.

On assuming the duties of State Inspector, I found the State divided into twenty-one districts, a deputy being assigned to each district. Though the inspections of oil have very largely increased, thereby laying more work upon the district inspectors, I have not added to the number of my assistants, the corps remaining numerically the same. The districts as at present constituted and the name of the deputy in each are as follows :

FIRST DISTRICT.

O. L. Kinney, Detroit—Wayne county and eastern part of Oakland county.

SECOND DISTRICT.

Lewis Smith, Deerfield—Lenawee and Monroe counties.

THIRD DISTRICT.

O. L. Budd, Hillsdale—Branch and Hillsdale counties, and all of the towns in St. Joseph county on the main line of the Lake Shore & Michigan Southern Railroad, and Constantine on Grand Rapids Division.

FOURTH DISTRICT.

T. M. Sheriff, Kalamazoo—Kalamazoo county, Three Rivers, Mendon, and Centreville in St. Joseph county, Plainwell and Otsego in Allegan county, Paw Paw, Decatur, and Lawton in Van Buren county.

FIFTH DISTRICT.

P. M. Kinney, Benton Harbor—Berrien and Cass counties, and Van Buren county with the exception of Paw Paw, Decatur, and Lawton.

SIXTH DISTRICT.

James Vandenberg, Grand Rapids—Kent and Newaygo counties.

REPORT OF THE**SEVENTH DISTRICT.**

John G. Lee, Grand Haven—Ottawa and Muskegon counties, and Allegan county except Plainwell and Otsego.

EIGHTH DISTRICT.

Michael Horrigan, Ionia—Ionia, Clinton, and Montcalm counties.

NINTH DISTRICT.

W. W. Osborn, Lansing—Calhoun, Barry, Eaton, and Ingham counties.

TENTH DISTRICT.

W. W. Van Antwerp, Jackson—Jackson and Washtenaw counties.

ELEVENTH DISTRICT.

Damon Stewart, Flint—Genesee, Shiawassee, Lapeer, and Livingston counties, and western part of Oakland county.

TWELFTH DISTRICT.

John O'Donnell, East Saginaw—Saginaw, Bay, Arenac, Gratiot, Midland, and Tuscola counties.

THIRTEENTH DISTRICT.

Jed. Spalding, Port Huron—St. Clair, Macomb, Sanilac, and Huron counties.

FOURTEENTH DISTRICT.

F. L. Mason, Alpena—Alpena, Alcona, Iosco, and Presque Isle counties.

FIFTEENTH DISTRICT.

Vinton Murdock, Marquette—Marquette, Menominee, Delta, and Schoolcraft counties.

SIXTEENTH DISTRICT.

James Ross, Hancock—Houghton, Ontonagon, Baraga, and Keweenaw counties.

SEVENTEENTH DISTRICT.

I. H. McCollum, Ludington—Mason, Mecosta, Lake, Oceana, and Osceola counties.

EIGHTEENTH DISTRICT.

Rasmus Nielson, Manistee—Manistee county.

NINETEENTH DISTRICT.

Charles Ripley, Sault Ste. Marie—Chippewa county.

TWENTIETH DISTRICT.

Rozelle Rose, Petoskey—Cheboygan, Emmet, Charlevoix, and Mackinaw counties.

TWENTY-FIRST DISTRICT.

E. L. Sprague, Traverse City—Grand Traverse, Antrim, Benzie, Leelanaw, and Wexford counties.

OBSERVANCE OF THE LAW.

Generally throughout the State the inspection law is obediently and cheerfully observed in the use and sale of petroleum products for illuminating purposes. Yet Michigan, with fully 1,500 miles of lake and channel coast, presents an inviting field for a sort of smuggling trade in illegal oils. There

are numerous obscure points touched by lake craft, where oil might be landed and conveyed into the interior, without the fact coming to the knowledge of the inspector or his deputies. Such illegitimate traffic has frequently been prevented by the vigilance of the inspectors, and so far as I have been able to determine, no oil during the past year has escaped inspection, except in a single instance, in which case the offending party was prosecuted, convicted, and punished. The law in its present form fails to make that provision to enable thorough vigilance that is essential to absolutely guarantee consumers against uninspected oils sold for illuminating purposes. It permits of no compensation for a deputy inspector's time while employed in "discovery trips," and allows him in no case a reimbursement of expenses incurred, other than for "railroad, stage, or steamboat fare," hotel bills being excluded. Nevertheless such trips are frequently made, which, together with the watchfulness naturally kept by dealers upon each other, presents a tolerably effectual barrier to successful imposition.

GASOLINE.

A few years ago when the use of gasoline in stoves was becoming introduced, an attempt was made to legislate against it by the introduction of an amendment making punishable the use for "heating purposes" of petroleum products that were found below the test standard of Illuminating Oil. Under this amendment my predecessor, Hon. O. G. Luce, endeavored to bring prosecutions, but was met in each case with the legal opinion that under the form of the amendment the new provision could not be enforced. No prosecuting attorney being found who was willing to risk a prosecution, the effort to bring a test case was abandoned. I have therefore made no attempt to enforce a provision of law which is evidently a dead letter. The employment of gasoline for heating purposes has now become general and the devices for the safety of its use are so much improved that disasters from it are becoming very rare. I leave the subject without recommendation.

REJECTED OIL.

The number of barrels of oil rejected during the past year for failure to pass the legal test was considerably greater than that of the preceding year and was due in large measure to the destruction by fire of certain refineries accustomed to furnishing oil of the Michigan legal test. Other refineries were drawn upon to meet the deficiency, and the oil in some instances proved to be below the 120° standard. Generally, however, the oil made and shipped into the State by refining companies of known standing has proved reliable, the principal trouble arising from shipments by small and obscure firms, denominated by some as "shot-gun concerns." Such shipments have usually been in lots of a few barrels in a place and have been the occasion of considerable annoyance and trouble to dealers receiving them.

A FEE SCHEDULE.

I am informed that some persons interested in the sale of Illuminating Oils desire to secure a change to admit a graduated fee schedule, so that those who have large quantities of oil inspected at a time shall be granted lower rates than those having lesser quantities to inspect. The fee as now fixed bears equally upon all, the dealer having a single package of oil receiving the inspection thereof as cheaply as though it were a part of a greater number. It is urged in favor of a change that as the inspection of oil in large quantities

lessens the proportion of the inspector's traveling expenses as compared with the inspection of small lots scattered here and there, therefore the larger lots should receive inspection at a less price. It is true as set forth that the fewer the number of points to be visited by the inspector, the less will be the aggregate of traveling expenses and the cheaper the cost of the service. Were it possible to inspect the entire amount of oil consumed in the State at a single point, a less number of inspectors might perform the work and there would besides be no traveling expenses. So far as this side of the question goes, the theory of a graduated fee schedule is plausible. On the other hand, however, the fact that such a system would work a hardship to the smaller dealers who might desire to import oil directly from the refineries instead of from jobbers and agencies doing business in the State, should not pass unnoticed. Limited dealers paying a higher inspection fee than their larger-dealing competitors would be subjected to an unfair discrimination and consequent reduction of profits, and in the end be compelled to purchase inspected oil at the State agencies and jobbing points, or suffer the loss which a failure to do so must compel. Special or class legislation that draws a distinction between persons legitimately engaged in the same business or occupation, and benefiting one class at the expense of another, is not in accordance with the theory of our institutions. In my judgment the ends sought to be accomplished by the change in the oil law proposed to be made in this connection, are hardly a just and proper offset to the discrimination between dealers that must of necessity ensue.

CONCLUSION.

The act regulating the use and sale of Illuminating Oils in Michigan has proved a safe and salutary one in all its essential features. It has secured the approval of the people of the State generally and commendation in other States, some of whom have remodeled their inspection laws upon the Michigan system.

It has been the aim of the undersigned to see that the law was properly complied with and that dealers should receive prompt service by the district inspectors when called for. I feel assured also that the twenty-one men who have been my assistants have performed their duties conscientiously and to the best of their ability.

Very respectfully,

E. J. SMITH,
State Inspector of Illuminating Oils.

DIRECTIONS TO DEPUTY OIL INSPECTORS.

Most of the following rules have heretofore been printed for the guidance of deputy inspectors:

I. Provide yourselves with the State Board of Health tester, as required by the act, and brands hereinafter described.

II. In using the tester, remove the upper cups and pour in water enough to fill the space between the first and second cup. Replace the upper cup and pour enough of the oil to be tested into the upper cup to fill it to the edge of the flange. Pass the supporting rod through the smallest hole in the cover and insert the rod in the socket on the inside of the cup. Place the bulb of the thermometer in the smaller of the remaining holes in the cover and attach the loop to the hook of the supporting rod. The oil should just cover the bulb of the thermometer. Fill the small lamp with alcohol and trim the wick so that it will burn with a small flame. The temperature of the oil should not rise more than 2° a minute. To ascertain the flashing point insert a lighted taper into the largest hole in the cover, rapidly bringing the flame into the space well under the cover and above the oil. Continue to do this with every increase of temperature of 2° or 3° till the vapor burns with a puff and bluish flame. The lowest temperature at which the vapor will thus burn is called the flashing point. If this flash takes place at under 120° you must brand the barrels or casks rejected for illuminating purposes. If at above 120° you must brand the casks or barrels approved, as the law directs. (When oil flashes very close to the legal test, either above or below, great care must be used to secure accuracy.)

III. In filling the testing cup, especial care should be exercised that no oil anywhere adheres to the sides of the cup above the surface of the oil to be tested. If this is not done, a false result is likely to be obtained.

IV. If the oil to be tested be of low temperature, as in winter, it is required that the cup be not filled to a level with the flange, as the expansion of the fluid by the heat of the lamp will cause it to overflow the flange and defeat the accuracy of the test.

V. The approved brand must be made with adjustable dates, measuring seven inches from border to border, and with ample margin to protect the barrel from the stencil brush.

VI. The brand for rejected oil must be square in form, measuring seven inches from border to border, bearing the name of the inspector, but will not require date.

VII. The inspector will adjust the dates so that the brand will show the date of inspection of all oils approved.

VIII. Brand on the gauge end in bright colors. These brands are your official signature, and you cannot permit their use by others. You must brand the barrels yourselves or have it done under your supervision.

IX. The fees are thirteen cents per barrel, which should be collected and a receipt given therefor at time of inspection, and a full entry of each receipt made on the stub. Blank receipts will be furnished you from the State Inspector's office. When you use all the receipts contained in a book *return the stub to the State Inspector.*

X. Blank monthly reports will be furnished. Make your reports to the State Inspector *promptly* at the close of each month, with remittances in draft or check on Detroit, New York, Chicago, or Toledo, indorsed by yourself.

It is *very essential* that you do not delay making these monthly reports an hour beyond the time required by law, as settlement of salaries cannot be made until all reports are in.

XI. If accidents occur in your district from the use of Illuminating Oils, ascertain all the facts and circumstances and report them to the State Inspector.

Report before your supply of blanks is exhausted, so that you can be supplied with more.

Familiarize yourselves with the methods of testing as soon and as rapidly as possible. Study the law carefully, that you may be able to comply with all its requirements.

THE OIL INSPECTION LAW.

[Act No. 127, Laws of 1879, as amended by Act 49, Laws of 1881, and further amended by Act No. 20, Laws of 1883.]

AN ACT to provide for the inspection of illuminating oils manufactured from petroleum or coal oils, and to repeal act number one hundred and eighty-one of the session laws of one thousand eight hundred and seventy-five, approved May first, one thousand eight hundred and seventy-five, and act number one hundred and ninety-six of the session laws of one thousand eight hundred and seventy-seven, approved May twenty-second, one thousand eight hundred and seventy-seven.

SECTION 1. *The People of the State of Michigan enact*, That the Governor shall appoint a suitable person, resident of this State, who is not interested in manufacturing, dealing in, or vending any illuminating oils manufactured from petroleum, as State Inspector of Oils, whose term of office shall be two years from [the] date of appointment, or until his successor shall be appointed and shall qualify. It shall be the duty of said State Inspector, or his deputies hereinafter provided, to examine and test the quality of all such oils offered for sale by any manufacturer, vendor, or dealer, and if, upon such testing or examination, the oils shall meet the requirement hereinafter specified, he shall fix his brand or device, viz.: "approved," with the date over his official signature, upon the package, barrel, or cask containing the same. And to more effectually carry out the provisions of this act, it shall be lawful for the State Inspector, or his deputies, to enter into or upon the premises of any manufacturer, vendor, or dealer of said oils, and if they shall find or discover any kerosene oil, or any other product of petroleum that has not been inspected and branded; according to the provisions of this act, they shall proceed to inspect and brand the same. And it shall be lawful for any manufacturer, vendor, or dealer, to sell the oil so tested and approved as an illuminator; but if the oil or other product of petroleum so tested shall not meet said requirements, he shall mark in plain letters on said package, barrel, or cask, over his official signature, the words: "Rejected for illuminating purposes;" and it shall be unlawful for the owner thereof to sell such oil, or other product of petroleum, for illuminating purposes; and if any person shall sell or offer for sale such rejected oil, or other product of petroleum, for such purpose, he shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to a penalty, in the discretion of the court, in any sum not exceeding three hundred dollars.

SEC. 2. The State Inspector provided for in this act is hereby empowered to appoint a suitable number of deputies, which deputies are hereby empowered to perform the duties of inspection, and shall be liable to the same penalties as the State Inspector: *Provided*, That the State Inspector may remove any of

said deputies for reasonable cause. It shall be the duty of the inspector and his deputies to provide themselves, at their own expense, with the necessary instruments and apparatus for testing the quality of said illuminating oils, and when called upon for that purpose, to promptly inspect all oils hereinbefore mentioned, and to reject, for illuminating purposes, all oils which will emit a combustible vapor at the temperature of one hundred and twenty degrees of Fahrenheit's thermometer: *Provided*, The quantity of oil used in the flash test shall not be less than half a pint. The oil tester adopted and recommended by the Michigan State Board of Health shall be used by the inspector and his deputies.

SEC. 3. Every person appointed a State Inspector shall, before he enters upon the discharge of the duties of his office, take an oath or affirmation prescribed by the constitution and laws of this State, and shall file the same in the office of the Secretary of State. The State Inspector shall execute a bond to the State of Michigan, in such sum and with such surety as shall be approved by the Secretary of State, conditioned for the faithful performance of the duties imposed upon him by this act, which bond shall be for the use of all persons aggrieved by the acts or neglect of said inspector, and the same shall be filed with the Secretary of State. The deputy inspector shall, before he enters upon the duties of his office, take such oath and file such bond with like conditions, as is required of the State Inspector, said bond to be in such sum as shall be required by the State Inspector, with two sureties to be approved by the Judge of Probate, and file such oath and bond with the clerk of the county in which such deputy inspector resides. Such deputy shall also forward the County Clerk's certificate of such filing to said State Inspector. Said inspectors shall collect thirteen cents for each barrel, or cask, or package, containing not exceeding fifty-five gallons, and at the same proportionate rate for any excess over that quantity so inspected; and he shall pay over to the State Inspector, at the commencement of each month, all moneys received by him for inspection; and, in any case of inspection or branding, said fee shall be a lien on the oil so inspected. It shall also be the duty of every inspector or deputy inspector to keep a true and accurate record of all oils so inspected and branded by him, which record shall state the date of inspection, the number of gallons rejected, the number of gallons approved, the number of gallons inspected, the number and kind of barrels, casks, or packages, the name of the person for whom inspected, and the money received for such inspection, and said record shall be open to the inspection of all persons interested. It shall also be the duty of every deputy inspector, at the commencement of each month, to forward to the State Inspector and Board of State Auditors, true duplicate copies of such record for the preceding month. In the month of January, in each year, the State Inspector shall make and deliver to the Governor of the State and Board of Public Health, annual duplicate reports of the inspections by himself and deputies during the preceding calendar year. All illuminating oils manufactured or refined in this State shall be inspected before being removed from the manufactory or refinery; and if any person or persons, whether manufacturer, vendor, or dealer, shall sell, or attempt to sell, to any person in this State any illuminating oils, whether manufactured in this State or not, before having the same inspected, as provided in this act, he shall be deemed guilty of a misdemeanor, and he shall be subject to a penalty in any sum not exceeding three hundred dollars; and if any manufacturer, vendor, or dealer in either or any of said illuminating oils, shall falsely brand the package, cask, or barrel containing the same, as provided in sections one

and two of this act, or shall use packages, casks, or barrels having the inspector's brand thereon, without having the oil inspected, he shall be deemed guilty of a misdemeanor, and shall be subject to a penalty in any sum not exceeding three hundred dollars, nor less than one hundred dollars, or be imprisoned in the county jail not exceeding six months, or both, at the discretion of the court.¹

SEC. 4. Any person selling or dealing in illuminating oils, produced from petroleum, who shall sell or dispose of any empty kerosene barrels, [barrel], cask, or package, before thoroughly canceling, removing, or effacing the inspection brand on the same, shall be guilty of a misdemeanor, and, on conviction, shall pay a fine of one dollar for each barrel, cask, or package thus sold or disposed of, and any person who shall knowingly use any illuminating oil or products of petroleum for illuminating or heating purposes before the same has been inspected and approved by the State Inspector of Oils, or his deputy, shall be guilty of a misdemeanor, and, on conviction, shall pay a fine in any sum not exceeding ten dollars for each offense.

SEC. 5. No person shall adulterate with paraffine or other substance for the purpose of sale or for use, any coal or kerosene oils to be used for lights in such a manner as to render them dangerous to use, nor shall any person knowingly sell or offer to sell, or knowingly use such adulterated oil, nor shall any person knowingly sell or offer for sale, or knowingly use any coal or kerosene oil, or any of the products thereof for illuminating purposes, which by reason of being adulterated, or any for other reason, will emit a combustible vapor at a temperature less than one hundred and twenty degrees of Fahrenheit's thermometer: *Provided*, That the quantity used in the test shall not be less than one-half pint: *And further provided*, That the gas or vapor from said oils may be used for illuminating purposes, when the oils from which said gas or vapor is generated are contained in closed reservoirs outside the building illuminated or lighted by said gas. Any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, be punished by imprisonment in the county jail not more than one year, or by fine not exceeding four hundred dollars, or by both such fine and imprisonment in the discretion of the court: *Provided*, That nothing in this act shall be so construed as to prevent the use in street lamps of lighter products of petroleum, such as gasoline, benzine, benzole, naphtha: *Provided further*, That the provisions of this act shall not apply to the use of machines or generators constructed on the principle of the "Davy Safety Lamp."

SEC. 6. The State Inspector shall receive an annual salary of fifteen hundred dollars. He shall also be allowed such further sum as he may actually and necessarily expend in traveling expenses and prosecutions incurred in the discharge of his duties. Each deputy inspector shall be entitled to a salary payable monthly, the amount of such salary to be determined by the number of casks, barrels, and packages actually inspected by such deputy inspector during the month, as follows: For each of the first ten, one dollar each; for each of the second ten, seventy-five cents; for each of the third ten, sixty cents; for each of the fourth ten, fifty cents; for each of the fifth ten, forty cents; for each of the sixth ten, thirty cents; for each of the seventh ten, twenty-five cents; for each of the eighth ten, twenty cents; for each of the ninth ten, fifteen cents; for each of the tenth ten, ten cents; for each of the second hundred, eight cents; for each of the third hundred, six cents; for

¹This section, as amended, was given effect April 10th, 1883.

each in excess of three hundred, five cents: *Provided*, That in no case shall any deputy inspector receive more than one hundred dollars in any month as such salary. Said deputy inspector shall also be entitled to and allowed all actual and necessary expenses for railroad, stage, and steamboat fares incurred in the discharge of his duties as such deputy inspector. All salaries and expenses provided for in this act, shall be retained by the State Inspector out of the moneys received for inspections of oil, and accounted for and paid out by him as provided in this act: *Provided*, That in case the amount of money received for the inspection of oils according to the provisions of this act, shall not be sufficient to pay the compensation and expenses of the inspector and his deputies as provided herein, the amount of such deficiency shall be deducted from said salaries *pro rata* to each.

SEC. 7. The State Inspector shall render to the Board of State Auditors, quarterly, a detailed account of all the receipts and disbursements of his office, to be audited and allowed by them if found correct; and at the end of the year, any surplus shall be paid into the State treasury.

SEC. 8. It shall be the duty of the State Inspector, or any deputy inspector who shall know of the violation of any of the provisions of this act, to enter complaint before any court of competent jurisdiction against any person so offending; and in case the State Inspector or deputy inspector have [having] knowledge of the violation of the provisions of this act, shall neglect to enter complaint as required by and provided for in this section, he shall be deemed guilty of a misdemeanor.

SEC. 9. It shall be the duty of all prosecuting attorneys to represent and prosecute in behalf of the people, within their respective counties, all cases of offenses arising under the provisions of this act.

SEC. 10. No inspector or deputy inspector shall, while in office, traffic directly or indirectly, in any article which he is appointed to inspect. For the violation of any of the provisions of this act, he shall be liable to a penalty not to exceed three hundred dollars.

SEC. 11. It shall be the duty of the Governor to remove from office, and to appoint a competent person in the place of any inspector who is unfaithful in the duties of his office.

SEC. 12. Act number one hundred and eighty-one of the session laws of eighteen hundred and seventy-five, as approved May first, eighteen hundred and seventy-five, and act number one hundred and ninety-six of the session laws of eighteen hundred and seventy-seven, as approved May twenty-third, eighteen hundred and seventy-seven, are hereby repealed.

SEC. 13. This act shall take effect thirty days from and after its approval by the Governor.

Approved May 31, 1879.

SIXTH BIENNIAL REPORT.

OF THE

STATE BOARD

OF

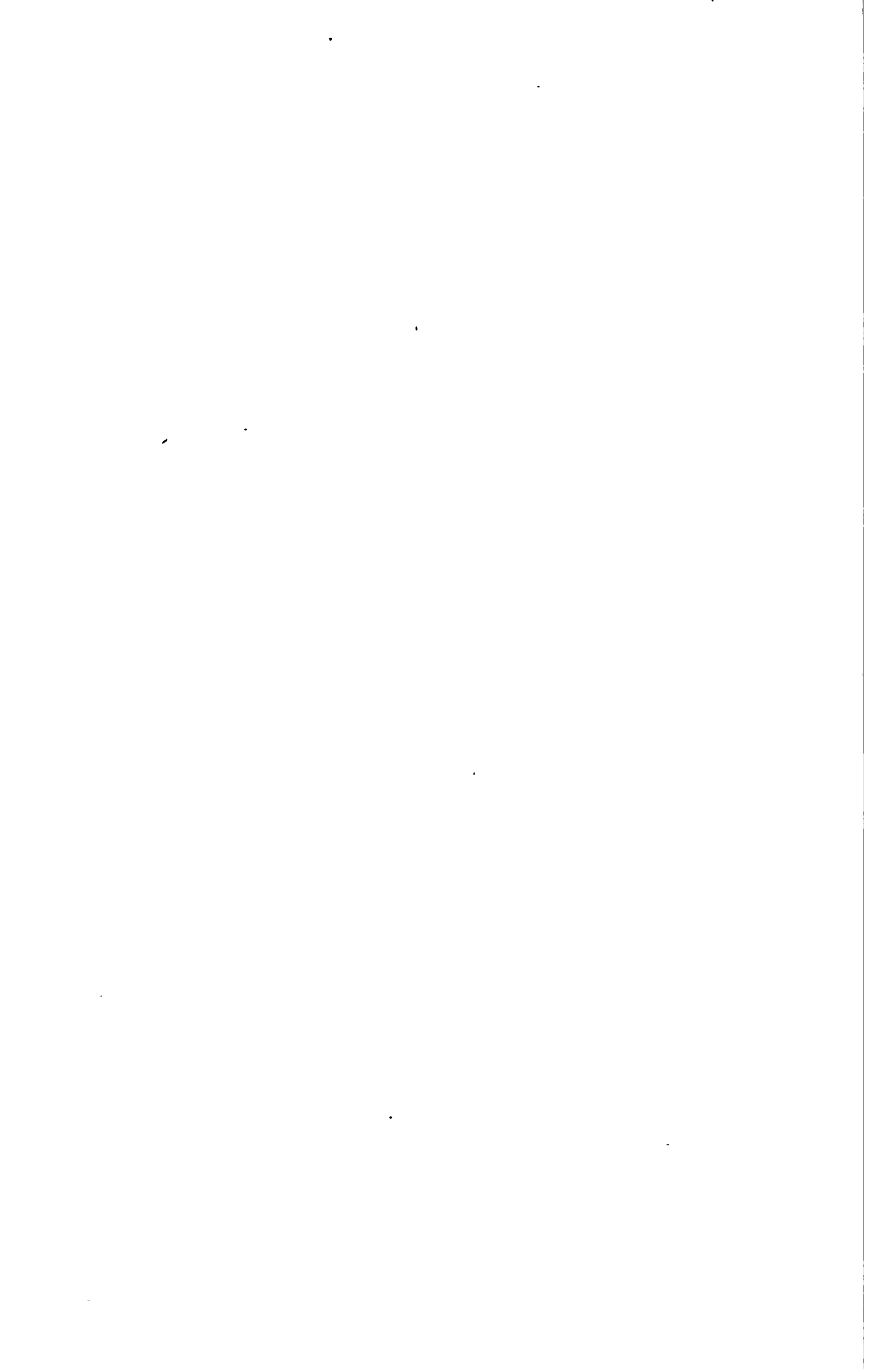
FISH COMMISSIONERS

FOR 1883-4, ENDING DECEMBER 1, 1884.



BY AUTHORITY.

LANSING, MICH.:
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.
1885.



STATE BOARD OF FISH COMMISSIONERS.

1885.

COMMISSIONERS:

DR. JOEL C. PARKER, PRESIDENT, . . . Grand Rapids, Mich.
JOHN H. BISSELL, . . . Bank Chambers, Detroit, Mich.
HERSCHEL WHITAKER, . . . Campau Block, Detroit, Mich.

SUPERINTENDENT:

WALTER D. MARKS, . . . Paris, Mecosta Co., Mich.

SECRETARY:

ANDREW J. KELLOGG, . . . No. 1 Larned West, Detroit, Mich.

TREASURER:

WM. A. BUTLER, JR., . . . Mechanics' Bank, Detroit, Mich.

REPORT.

To the Honorable RUSSELL A. ALGER,

Governor of the State of Michigan :

The State Board of Fish Commissioners respectfully submit to you, and through you as the Executive of the Commonwealth to the Legislature, and to the people of Michigan, the fifth biennial report of operations conducted by the Commissioners, under the law, in the artificial propagation and distribution of food-fishes; and, of such supervision of the general fishery interests of the State as they have been able to exercise with the means at their disposal for that purpose. This report covers the time from January, 1883, to December, 1884. The report submitted in the winter of 1883, while briefly bringing down accounts of the operations to March of that year, was hastily prepared (as it stated, for reasons then well understood), was not entirely satisfactory to the Commissioners, nor did it do entire justice to the work. Partly on that account, but especially in virtue of their own intrinsic importance, and in view of the rapidly growing interest of the people throughout the State in these matters, we earnestly call attention to the facts and suggestions contained in this report.

This Commission is charged by law with grave responsibilities respecting important State interests, which are not very generally understood or appreciated, but which relate to—

1. A large commercial industry, furnishing employment and a livelihood to many citizens of the State, in which a large capital and experience are invested, that has brought millions of dollars from other parts of the Union to increase the general welfare of and helped to develop the resources of this State.

2. Interests, that have close relations to healthful recreation by a large and rapidly increasing number of our citizens, many of whom have not the means or time to seek it further from their homes.

3. Interests, bound up with economic questions, as affecting the continued supply of nutritious and wholesome food to all classes of our citizens; and,

4. That require State control and regulation, as matters involving the exercise of general police powers, as well as quasi-criminal offenses, and civil rights.

5. Interests, finally, that in respect to their public character *are unique*, because, in general the places where this industry is carried on can never be the subject of any beneficial private ownership, and when the supplies are exhausted can never be restored to productiveness by private enterprise; so that serious diminution of this industry implies permanent loss, to its extent, to the State.

These interests and their permanent welfare require intelligent consideration, and patient inquiry into all the facts and suggestions, based upon experience, that can be presented to the Legislature respecting them, in order that wise legislation may thriftily preserve and extend them, and with strict justice to the public interests, as well as the private rights involved, control and regulate them.

It may be convenient in treating of the matters properly falling within the province of this report, to group them under the following heads:

1. The extent and value of the fisheries.
2. The regulation and inspection of fisheries by law and State authority.
3. Artificial propagation and distribution of food fishes, the work of the Commissioners for the period covered by this report, and evidences of success.
4. The organization of the Commission and its transactions.
5. Schedules containing financial exhibit, inventories, and statistics.

I.—THE EXTENT AND VALUE OF FISHERIES.

The coast line of Michigan upon the great lakes and their connecting straits, including the principal islands, is upwards of *two thousand miles*. Any one at all familiar with the geography of the State knows there are a vast number of lakes existing in the interior, besides the greatest abundance of rivers, great and small. Of the extent and quality of water we need not discourse to intelligent citizens of Michigan. There is not a mile of that coast and river line, nor an acre of that lake surface, that does not produce some variety of wholesome fish-food. The varieties of fish found in these waters are the very best of all fresh water fishes that are supplied to the market. The abundance and quality of our native fish have played a prominent part in the development of the State, and helped largely to attract immigration hither by furnishing a cheap and accessible supply of food ready to the hand of the pioneer and his family before the farm was cleared, the pork and cattle grown, and long before a convenient market could be reached by quick and cheap modes of transportation. The fish and game of Michigan have contributed very largely to the present prosperous condition of a great and rapidly growing State, and under intelligent regulation and wise State patronage the fisheries may be made to bear a still more useful part in the State's commercial greatness. That the importance of the fish product has been, to some extent, appreciated, is evidenced by the legislation of the State during the past twenty years, and the existence of an organized department of State government especially charged with its supervision and extension. Enough has been said in the former reports of the Commissioners, as well as in numberless public documents, of the capabilities of our waters and relative merits of our native fishes to require no further recital of them in this report.

We were forced to go to the Legislature two years ago with the confession that we knew very little of the value of the fisheries to the State from any reliable resources. We are now somewhat better furnished in this respect, but are still far from having the definite and exact information that would enable us to present this branch of the subject as it deserves.

There is enough information at hand to recommend, as we do further on, a systematic method of regulation and inspection of the fisheries under State control, a most important feature of which scheme would be to secure a full and reliable *fishery census*. In the act of June 2, 1883, making appropria-

tion to the Commissioners for the current two years, a provision was inserted requiring "all fishermen residing in this State to furnish to the Superintendent of Fisheries a full report of the amount and value of their catches for each season." While this was regarded as a step in the right direction, and very thankfully received, it was considered that the reports would not be generally, or very willingly, or intelligently made, unless the fishermen understood its purpose and were urged to compliance by an agent of the Commission. Accordingly we had prepared by the Secretary a blank form of report (a copy of which is given in the appendix), and employed Mr. John S. Brubaker, of Emmet county, as the agent to visit the fishermen along the coast, explaining the law and its purpose, and distributing the blanks, with directions as to their being filled out. The Commission and its employes have also been industrious in seeking opportunities to secure compliance with the requirements of the law. Mr. Brubaker worked from October, 1883, until the last of January in the following year, visiting in that time nearly every important fishing station on the Upper Peninsula, and from Grand Traverse around the Straits of Mackinaw and the Eastern coast as far as Detroit. The condition of our funds forbade further prosecution of the work at that time, and we have not since had sufficient means at our disposal to resume it.

The part of the coast not visited was from Grand Traverse Bay along the Lake Michigan shore to Indiana, and from Port Huron to Detroit, down the Detroit River, and our coast of Lake Erie. To the parts not visited blanks were sent with instructions as to their being filled, and requests made that they be filled out and returned.

This was the first effort that had ever been made by State authority to gather fishery statistics. The statute under which it was done is a crude one, and while the work done by Mr. Brubaker was admirably performed by him, the time was short for preparation, the means limited, and for that reason the agencies employed altogether insufficient for the purpose. Still, the results were quite as good as could reasonably be expected, and amply repaid the outlay. The material obtained was sufficient to demonstrate beyond question the important results which would follow from a completely organized and thoroughly prosecuted effort for a *fishery census*.

The information thus obtained, or to be obtained by such a complete fishery census, cannot possibly interfere with, or prejudice, the business of any fisherman. The tables are not for the purpose of publishing any one's private business. The figures showing the volume of any one's business and the amount of receipts is as safe in the hands of the Commissioners and their officers, as in the hands of his ordinary clerks. We think it best to say this publicly, because one or two men made such objection. Only the totals are published. The fact that Mr. Smith, for instance, makes out of his fishery \$100 or \$10,000 a year, is of no consequence, and of itself possesses no interest for the fishery officers or the public. But that the fisheries on the Detroit river produce annually a given number of pounds of white fish, pickerel, sturgeon, etc., worth a given number of dollars, is a matter of public concern; and that cannot be known unless we know just the amount of fish taken by the different fishermen along that river, and the price at which their product is sold, and the methods used in capturing the fish. But why should the State or the public wish to know any such facts?

First, To know whether these men are using up *this public supply of food* by illegal means.

Second, To know whether these fisheries are of sufficient value and importance to warrant the state in keeping them up by artificial means, and the proportion of State assistance they should have relatively to other fisheries.

There are other reasons, but these are the principal ones. The fishermen generally, so far as they took any notice of the matter, showed great interest in the success of the undertaking, and responded promptly and intelligently with the information required by law, as well as with that requested by the Commissioners, beyond the requirements of the act. But all did not respond. It is estimated by the agent that about two-thirds of all the fishermen of the State reported, leaving about one third of the total catch for the year 1883 unreported. Mr. Brubaker also estimates from the reports, and his personal observations, that the catch of 1883 was only about one-half of an average season's catch. No reports were received from Lake St. Clair, and none from Detroit river. Several important points on Lakes Michigan and Huron also were not reported. Eighty complete reports in all were received. Out of the eighty reports, sixty-nine commented on the relative size of the season's catch, where it was less than an average attributing it to the fact of its having been a bad, stormy season. Many of them reporting the loss of nets by the autumn storms. The storms being the worst at the very time when the spawning white fish were coming on to the grounds, and at the time the largest catches of the season would ordinarily be made. The comments on the season were as follows:

Unfavorable.....	50
Very unfavorable.....	3
Favorable.....	3
Medium.....	2
Average.....	2
Below average.....	1
Poorest ever known.....	1
One-half catch.....	1
One-third catch.....	1
Very poor.....	2
Fair.....	3
	<hr/>
	69

On the Detroit river, the catch of white fish was less than one-third of the average. In the absence of reliable statistics for former years, it is impossible to state the exact proportion of the catch of 1883. But from such an overwhelming majority-declaration that the seasons catch was unfavorable as compared with average yields, taken with the more extravagant statements of disparity by a number, we are perfectly safe in concluding that the proportion stated above on the agent's authority is not only a fair and reasonable one, but probably considerably within the truth. Below is given the results of eighty reports. In the first column will be found the common names of the fish classified, in the second the total in pounds, in the third the average price at the boats as sold to the dealers, in the fourth the value at such prices.

SIXTH REPORT—STATE FISHERIES.

REPORTS OF FISHERIES, 1883.

FISH.	POUNDS.	Average Price. Cents.	VALUE.
1. Whitefish.....	5,686,291	4½	\$270,098 68
2. Lake trout.....	5,065,072	3½	189,940 30
3. Herring.....	1,760,890	2	35,217 80
4. Bass.....	144,732	2	2,894 64
5. All other kinds.....	1,493,704	2½	34,833 10
	14,156,689	.....	\$583,984 42

NOTE.—One report, not included above, gave a total of over 6,000,000 pounds, but not classified. At the average prices given above it would add \$177,000 to this amount, making a total reported of \$760,984.42.

From the same reports the number of gill nets is given as 14,456, measuring 473,529 fathoms in length, or in feet 2,841,174, about 350 miles; the number of pound or trap nets 371; steamers, 18; sail boats, 294; pound net boats, 153; skiffs or canoes 41, and the number of men employed 1,151. The total weight of fish is over 7,000 tons.

Incomplete as these tables are, they furnish material well worth considering. If to the total of pounds given in the table, 14,156,689, we add the amount given in the note, 6,000,000, we have, say in round numbers, 20,000,000 pounds of fish. Now, the prices given above are the very lowest *first cost prices*. If we take the figures at which the same, or a large part of it, is sold to the consumers, it will represent a much larger amount. Five and six cents per pound are the lowest prices that we know of to consumers, and they are frequently twelve and fifteen cents; we are speaking, of course, of commercial fish, not of brook trout and grayling. We do not care to give speculative figures in an official report, but any one may readily see that the prices of the official table, if slightly altered, will produce a total in value considerably beyond one million dollars. This product of fish also is used in very different ways. An increasing amount is year by year consumed at home fresh. There is also an increasing demand for salt fish at home, as well as for dried and smoked fish. The larger amount is sold, some fresh, to other markets—we mean out of the State—some salted for special trade east, south, and west, and some exported smoked. All that goes out of the State brings back money to the State. The greater part of that will be pretty broadly diffused, because it goes to buy and repair all sorts of implements, build and repair boats and houses, buy provisions, and pay wages.

In September, 1884, not having sufficient funds to employ an agent for visiting the fishing stations, the Commissioners prepared a circular letter asking for some general information about the fisheries. These were mailed with post paid envelopes for return, and sent to fishermen and to some others who had been fishermen, or from peculiar circumstances had knowledge of fishery matters. The particular points we wished information upon were:

1. Whether *the average size* of the fish caught was increasing or decreasing.
2. Whether the *general product in pounds* increased or decreased.
3. The same as to *the extent of ground* fished.
4. Whether more or fewer *men, boats, and nets* were employed than formerly.

Please observe that these are vital points with respect to the continuance of the fishing industry in the immediate future, and also as bearing on the question of whether the State should do *anything* to foster and promote it, either by regulation laws, or artificial propagation. If the fisheries are producing more fish of marketable size each year, the supply keeping pace with the demand, and the product a fair one for the amount of ground fished, and the men and equipment employed, then it is doubtful if the State should interfere at all, certainly it should not unless it were to extend it, and thereby benefit the public by increasing the production to cheapen this kind of food. If on the other hand the fisheries formerly used have been, and are being rapidly depleted and rendered unproductive, the vastly increased area of the fishing operations is year by year extending the exhausted ground, and the public interest is suffering from the scarcity of fish food and its consequently enhanced cost, then the state should interfere to preserve an industry which brings wealth to the State at large, by proper regulations of the methods of fishing; and by artificial means, if they be practicable, to restore exhausted grounds and to stay the waste of the remainder. Now these questions just referred to bear directly upon this subject. For, if the average size is decreasing, the product decreasing or fairly maintained, the extent of ground rapidly increasing, and the number of steamboats and nets used also increasing, then the fisheries are being exhausted. The white fish is the most valuable of our fishes. It is marketable if averaging about two pounds. If they are taken weighing from one-fourth pound to one pound they are worth from 0 up to 2 cents per pound; if they weigh from 1½ pounds upwards, they are worth from 4 to 6 cents per pound, at first cost. These prices, it must be remembered, are the wholesale prices received by the fishermen, whether from the market men or from the great dealers; and they are mostly sold to and handled by the latter. The fish that bring, say 5 cents per pound, are sold to the consumer at from 8 to 12 cents per pound, and often in late years as high as 15 cents. There is one further consideration, if the price to the consumer is gradually rising, it is evident that the supply is not keeping up with the demand. In answer to these four questions we give the answers we have received from twenty-four intelligent fishermen from different parts of the State. They are as follows:

1. *The average size of fish.*—Three say it is stationary; three say it is increasing; *eighteen* say it is decreasing.

2. *The general product in pounds.*—Three say it is increasing; *twenty-one* say it is decreasing.

3. *The extent of grounds fished over.*—One says it is less than formerly; five say it is the same; *eighteen* say it is increasing rapidly.

The man who says it is less is referring to a fishing ground that has been ruined by the refuse from saw-mills, and to a village where ten years ago nine crews fished and now but one remains.

Several say the area fished has increased in five years about *three* times in extent, owing to the use of steamboats.

4. *Whether more or fewer men, boats, and nets are employed.*—Four ~~say~~ less; *twenty* say more.

This does not fairly represent the answers, for the majority of those who say more, qualify the assertion by saying the same number of men, or less, are used, but the number of nets has been increased immensely by the increased use of steamboats. The United States fishery census shows that in

Lake Michigan alone the number of gill nets increased from 450 in 1870 to 24,599 in 1879, and during the same period the number of steam tugs increased from 4 to 30; during the same time, almost the entire fishing grounds of Wisconsin were utterly destroyed, so that by 1880 more than two-thirds were actually abandoned, even by the scavenger fishermen who fished to clean the bones of ruined fisheries.

On the Michigan shore of Lake Michigan, during the same period, many of the grounds most conveniently accessible shared the like fate.

We are informed by a fisherman who has had large experience on the Fox and Beaver Islands, that the value of the catch at the Beavers is annually \$150,000, and the catch on the main shore from Charlevoix around to Cheboygan is as much more; that the number of the fishermen and dealers on the same ground is nearly 500, and the capital invested \$250,000. He also says of his locality that the average size of fish is greatly reduced, that the general product in pounds is about the same, that the extent of grounds has increased and that more nets and boats are used than formerly, and that the product in pounds has only been kept up by taking immense numbers of young fish from one-third to one pound in weight.

The locality of the varying reports with reference to the favorableness or unfavorableness of the season of 1883 is interesting. The only reports that said the season was "favorable" were on the south shore of the Upper Peninsula, east of Manistique, where the coast would be more or less protected from north and northeast or northwest winds. From Saginaw Bay and other points on Lake Huron, the Beavers, all east shore of Lake Michigan, Grand Traverse Bay, Detroit River, Lake Superior except about Marquette, the reports were very much alike, "unfavorable."

We close this branch of our subject by quoting from an article by Mr. Charles W. Smiley, an assistant of the United States Fish Commissioner, published in April, 1882, which appeared in the United States Fish Commission Bulletin, volume 1, for 1881, as follows:

"From the statements of Mr. J. W. Milner, who visited the fisheries of the great lakes in 1871, and whose report was published by the United States Fish Commission, and by comparison with investigation made in 1879 by Mr. Ludwig Kumlein, under the auspices of the Fish Commission and tenth census, the following facts appear:

"I. The total number of pounds of fish obtained from the great lakes in 1879 was equal to or greater than the yield of any years in the first part of the decade.

"II. The apparatus for capture has increased in effectiveness enormously, probably 500 per cent. The increased effectiveness was produced by the introduction of finer meshes in nets, the addition of steam tugs, the increase of pound nets, and very great increase in the number of gill nets in use. The number of fishermen also increased.

"III. The average size of the white fish and trout taken greatly diminished during the decade.

"IV. A considerable number of valuable fishing places became seriously or wholly exhausted. New places were sought out and the supply thus kept up.

"V. From these few facts the following conclusion is drawn: The perfection which the apparatus has attained, the diminution in the size of the fish taken, the exhaustion of numerous localities, and the fact that fishing is pressed under these circumstances enough to keep up the maximum supply,

indicate that, in the natural order of events, remarkable diminution, if not complete collapse, is to be anticipated in the coming decade.

"VI. The natural order of events may be averted by regulation of the size of meshes, preventing the pollution of the waters, and by artificial propagation."

II—THE REGULATION AND INSPECTION OF FISHERIES BY LAW AND STATE AUTHORITY.

For a number of years there have been in existence statutes providing more or less definitely for the regulation of fisheries; such for instance as restrictions upon the size of meshes in gill, seine and other nets, the open and close seasons for fish of various kinds, places where certain appliances may not be used, and the sizes of fish of certain kinds that may not be taken or sold. In the main these provisions have been right, or as nearly right as suggestions coming from inexperienced or interested persons could be expected to be, and would have been reasonably serviceable if they had been accepted and acted upon in good faith. But unfortunately they have not, in many instances, been regarded. Frequent complaints have been made to the Commissioner of the violations of the law in the particulars named, and most commonly such complaints have come from fishermen. The great difficulty with the laws has been that responsibility, for their enforcement was not clearly lodged anywhere, and no provisions had been made for it either by suitable legislation, or by appropriations to secure the necessary agents and to defray their expenses in enforcing the laws. We have known of many infractions of the laws which we were powerless to prevent; for example, many cases where white fish and lake trout are taken in gill nets of from one to three and seven-eighths inch mesh, pound or trap nets of one inch mesh, brook trout and grayling under six inches in length taken in great quantities, sometimes by men pretending to be sportsmen; and sometimes the same fish have been speared on their spawning beds; this has been more frequently done in the case of brook-trout than grayling, because of their spawning at a time when the streams are more conveniently reached. White fish have been taken by the ton, weighing from one-half pound to one pound, and shipped to market fresh or salted. Great numbers of young white fish, too small for market value, have been destroyed by being taken with larger fish in nets of too small mesh, and left to rot upon the shores, or used by farmers for manure. Complaint was made within a year that young white fish, unsuitable for market, had been taken in Lake Superior for the purpose of manufacturing into oil. Small black bass are sold in Detroit every winter, in great quantities, that have been taken in nets, fish that have never spawned, and were unfit for market even if captured in legitimate ways. This has been the case in other markets than Detroit. We know that in many localities the common mode of killing black bass is with the spear.

Many complaints come from the inland counties of the use of explosives in the smaller lakes, by means of which fish of all ages and sizes are killed in great numbers. We know that this has been carried on to the extent that "fish cartridges," as they are called are sometimes ordered from dealers in sporting goods as if they were a recognized article of trade by such houses. The notable decline in the numbers of black bass along the Detroit and St. Clair rivers, and Lake St. Clair, is due principally to their being taken in nets, which is prohibited by law, and partly because they are not protected by a close season, from March 1st to July 4th, which would cover the spawn-

ing season, with a brief period for recuperation. The prohibition of the capture of fish at particular seasons, or under a given size, will not accomplish their protection unless accompanied by a prohibition of their being exposed for sale, or had in possession during the time their capture is prohibited. It is generally conceded that no laws prohibiting acts, which but for the prohibition would be lawful, can be enforced in a large community with entire success, very much in advance of a public opinion favorable to their enforcement, and clearly recognizing their existence upon grounds of public necessity. A "public opinion" respecting the general and urgent necessity of proper restriction upon indiscriminate and wasteful fishing amongst the classes most directly interested, is gradually growing in Michigan, and we believe can be readily developed by methods which we recommend in this report, for the regulation and inspection of fisheries. Something has been done to stimulate it by the visits of our agent to many fishing points in the fall and winter of 1883, referred to more fully above. Much, also, has been done by the demonstration, only partly made as yet, that the annual plants of white fish in the Great Lakes, by the Commissioners, have begun to produce results. We are strongly of the opinion that when the State is equipped, as it ought to be, with the stations and facilities for hatching and planting from two to three hundred millions of white fish annually with other kinds of fish in due proportion, and the results of our present work are more fully realized and understood, which necessarily requires time for demonstration, all reasonable State regulation and inspection will be readily acquiesced in, or easily and effectively enforced. When the fisherman understands the true intent and objects of regulation, as well as the benefits to be derived from it by him, his principal objection to that part of it which bears directly upon his interests will be removed; because he will see that any temporary inconvenience he may suffer in the loss of tackle and present profits, is more than made good to him by the permanent improvement in the number and size of fish available. We have heard from many fishermen the confession that their unlawful fishing was ruining the fisheries, accompanied by the statement that their next neighbor was engaged in unlawful ways of fishing, and if they ceased it others would step into their places to continue it, and they might as well continue and secure their share while the fish lasted, as to leave it all to the others. Such a statement, and we have heard it in substance from many fair minded and intelligent men in different parts of the State, is a confirmation of all that the Commissioners have been trying to enforce upon the attention of the public since the first report was made, in brief, that the fisheries of the State were gradually being exhausted, and would within a time capable of being fixed with some degree of certainty, be rendered comparatively useless by illegal fishing if unrestrained by fair statutory regulation. In this regard we owe something to the coming generation and the future of the State. Ours is a right to the thrifty use of the natural resources of the waters, but not the right to exhaust and destroy their productiveness. The fishing grounds are one after the other fished out, and then new places sought where the same process is repeated. If each ground, as it becomes unprofitable for large operations was actually abandoned and allowed to rest, it would undoubtedly be slowly restored to productiveness by natural processes, because the fishing would become unprofitable before the last fish was taken, but this seldom happens, for when the great establishment is moved to a new ground, instead of being

allowed the required rest, which were it the subject of private control would be given it (as a farmer does his fields by rotation of crops and "seeding down"), others come upon the ground, and by diminishing the size of meshes in the nets used, catch the smaller fish that have been left, and thus carry to a further point the destruction of the fishery. It is to prevent this that the present legislation upon these subjects exists at all, and it is to effectively enforce this legislation, amended in the few particulars that need revision, that we now seek to secure from the Legislature the measure proposed for the regulation and inspection of the fisheries.

The scheme proposed is briefly this:

The appointment of an Inspector of Fisheries, who, with a limited number of wardens as his assistants, under the general direction of the Commissioners, should be charged with the duty of enforcing the fishery laws. These officers should be clothed with authority to arrest offenders, seize unlawful apparatus, and prosecute in earnest all infractions of the laws coming to their notice or discovered by them; to inspect apparatus, methods of fishing, and markets, as well as packing-houses. A very important branch of their duty would be the gathering of a perfect census and reports of all fishing statistics, going amongst the fishermen and dealers and acquainting them with the laws, and also giving them reliable information respecting the ability of the State to maintain and increase the fish supply.

This would constitute a distinct department of the work carried on by the State through its Fishery Commissioners. The preservation of the supplies of fish now being put into the waters of the State from waste by illegal and useless destruction seems to us to be too plain a duty to require argument. If it is right to use a dollar of the public money to replenish the public domain—and our public waters are about all the public domain now remaining in the State—it is equally right to take reasonable precaution at public expense to secure the best results of those plants of fish, to secure the largest returns from the public waters for the increase of the public wealth and the food supply of the citizens of the State, and not suffer the general benefits to arise from them to be sacrificed to the temporary advantage of a comparatively limited class of citizens.

There is another consideration to which the foregoing remarks naturally lead—one that should be kept steadily in view: That the cost of replenishing the public waters for industrial fisheries should be borne by the persons immediately and directly benefited by it. That the business of fishing should be licensed by the State, and the fees paid for the license should be devoted to the hatching and distribution of the best varieties of fish and to pay the cost of State regulation and inspection. By a statute passed in 1865, §2170, General Statutes, non-resident fishermen are required to pay a license of \$50 for each pound-net used in our waters. But this is a matter of so great importance that it should not be trifled with, and we submit at this time no scheme for licensing the fisheries, because we have not sufficient data at hand upon which to base a fair and comprehensive recommendation. The proposed law for regulation and inspection, it will be seen, will furnish the necessary materials for working out an intelligent scheme of license. In Canada the public waters are fished under license with good results. In some of the older States this is done, even to the leasing of small lakes and ponds, and in still other States it is being proposed, the recognition of the principle being quite general in almost all the States which are replenishing the supplies of fish in public waters for industrial fisheries.

Many fishermen in our own State have discussed this matter with the Commissioners and their officers, and in almost every instance have expressed their willingness to pay license fees if only proper regulations can be effectively enforced to preserve the fisheries, and sufficient young fish provided to ensure the continuance of the supply of fish. The lack of sufficient definite information, referred to above, renders it almost impossible to advocate with entire confidence in their justice and equality the various schemes for licensing which have suggested themselves or been suggested by others to the Commissioners, and it is for this reason that we say the subject should lie open until the next session of the Legislature. The present and most urgent need is for proper regulation and inspection of the fisheries, with increased facilities for artificial propagation. We give in the appendix the draft of a bill for regulation and inspection, with the amendments* which we recommend for the existing fishery laws.

III.—ARTIFICIAL PROPAGATION AND DISTRIBUTION OF FOOD FISH.—PRESENT AND PROPOSED EQUIPMENT, WITH GENERAL CONSIDERATIONS PERTINENT TO THIS TOPIC.

A—Whitefish.

The whitefish planting of April and May, 1883, was as follows:

Lake Michigan.....	10,500,000
Lake Superior.....	2,000,000
Lake St. Clair.....	3,000,000
Detroit river.....	6,720,000
Loon lake, Oakland county.....	1,500,000
For United States Commissioner in Indiana.....	15,000
Total.....	23,735,000

The details of the points of deposit, with the respective amounts and dates, will be found in table "A," given in the schedule.

The planting was done this year with the usual cans of tin, holding ten gallons, which experience has proved a good and safe way for the distances we have to travel with the young fish, and just as safely done as if far more expensive apparatus was used. The number carried in a can for a journey that requires all day, and not over three days, is about 20,000. If the journey is to be a short one of but a few hours as many as 30,000 or 35,000 may be safely carried. The essential thing in carrying young fish safely is to preserve an even and low temperature. It may be lower than the water from which they are taken, but must not become any higher than that. The even temperature is maintained by use of ice, and unremitting vigilance is always required. The car used this year was a box freight car, chartered from the Detroit, Lansing & Northern, fitted with air-brake attachments. The car was in use about six weeks, but no charge was made for the time it was kept beyond the month for which it was engaged. The car was hauled for us free of charge by the different railroad companies over whose lines it passed, and they also furnished free transportation for the attendants. The Detroit, Grand Haven & Milwaukee furnished us with a baggage car for the trip made over their road.

* NOTE.—The draft of amendments was not prepared in time to go to press with this report. They will be completed in time to lay before the proper committees of the Senate and House of Representatives. The general character of them will be understood from the text of the report.

The whitefish planting of 1884 was as follows:

Lake Michigan.....	15,800,000
Lake Huron.....	4,500,000
Lake St. Clair.....	4,000,000
Lake Erie.....	4,000,000
Detroit river.....	9,300,000
Leon lake, Oakland county.....	150,000
Total.....	<u>37,750,000</u>

The first plant this year was made April 4 and the last May 10, which was considerably earlier than 1883, when the first plant was made April 19 and the last May 25. The difference was caused by the rapid rise in the temperature of the water from about April 1. For the planting this year we chartered a baggage car from the Grand Rapids & Indiana Railroad Company, which answered the purpose admirably. The terms were very favorable to us, as no charge was made for the time the car was running over their own road.

The details of this plant will be found in table "B."

Total whitefish hatched and deposited in Michigan waters by this Commission, according to the reports, are as follows:

For 1874.....	1,532,000	For 1880.....	10,895,000
1875.....	2,211,500	1881.....	3,000,000
1876.....	9,310,000	1882.....	18,170,000
1877.....	8,001,000	1883.....	23,735,000
1878.....	12,520,000	1884.....	37,750,000
1879.....	14,545,000		
Total.....			<u>141,469,500</u>

Brook Trout.

The number of brook trout planted in 1883 was 269,000. These were deposited in fifteen different streams in Charlevoix, Genesee, Grand Traverse, Isabella, Kent, Kalkaska, Mecosta, Muskegon, and Wexford counties. Eight of these plants were of over 10,000 trout fry. Experience has shown that it is better to make the plants much larger than was done in the early years of the commission. Less than 10,000 in a stream of any extent seems to make but little impression until after the fish have spawned naturally in the stream. The details of the plant will be found in table "C." The first plant was made on February 24 and the last April 24.

The brook trout hatch and plant of 1884 was the first made after Mr. Walter D. Marks took charge of the Paris station. The stock of breeding trout which he found there in March, 1883, was so small that it was found necessary to purchase eggs, as had been done each year since the removal to Paris. About 107,000 were purchased from Mr. C. Holt, of Kent county. The total number of eggs laid down, including those bought of Mr. Holt, was 450,000. The first plant was made February 25 and the last April 24. The number planted was 353,000, and 30,000 were kept at the ponds to rear for breeders. The hatch this year was a remarkably good one, the fry proving strong and good feeders, and being in unusually good condition when planted.

The counties in which plants were made were Berrien, Barry, Emmet, Grand Traverse, Clare, Cheboygan, Isabella, Kent, Kalamazoo, Lake, Livingston, Muskegon, Mecosta, Mason, Newaygo, Otsego, Oakland, Ottawa, Osceola, Van Buren, Washtenaw, and Wexford. The details of the plant will be found in table "D."

The success that has been attained in the brook trout work has been very great and gratifying. There is excellent trout fishing in many counties of the State where trout were never known until planted by the State, and in many streams where grayling formerly lived but have become extinct. There are many more suitable streams still to be planted. No part of the work of the Commissioners has been attended by so many proofs of entire success, and no work that it can do can give more pleasure to so many people of the State as the propagation and planting of this beautiful fish. This year we shall lay down about 450,000 eggs of the brook trout from our own stock fish, and with the rapidly increasing number of breeders, in another year probably as many as 700,000, and after that, unless crippled by unforeseen disaster, as many as we can find facilities for hatching. In another place we have spoken of the needs and possibilities of the Paris station—but it is proper to say here that we ought to have more hatching-house room, sufficient for at least 1,000,000 brook trout.

We have selected from a large correspondence a number of letters from different parts of the State, showing the success of this brook-trout work, and inviting a careful examination of them. The letters are given in the appendix.

Schoodic Salmon.

By the courtesy of Prof. Baird, of the United States Fish Commission, we received in February, 1883, 25,000 eggs of the Schoodic salmon, from the Station on Grand Lake Stream, Maine. These were hatched by Mr. William Elliott, of Cheboygan, at his trout farm, near Duncan City, Cheboygan county. The eggs were not in perfect condition when received, which resulted in a loss of about 7,000. Eighteen thousand were hatched and lived to be planted in Teal lake, at the village of Negaunee, in Marquette county. In February, 1884, we received from the same source 10,000 Schoodic salmon eggs, which arrived at Paris in excellent condition. These eggs were placed in the troughs, not upon trays as usual, but directly upon the clean gravel, and a very thin stream of water flowed over them. The success of this hatch was most remarkable. The total loss from bad eggs and every other casualty up to the time of planting the fry was only 126—less than one and one-third per cent. The fry were planted in fine condition in the Rapid river, and will drop down into Torch lake, a body of water, so far as we can tell without having tried it, exceedingly well adapted to the wants of this fish. It will be remembered that in 1876 a small plant of these fish was made in Log lake, Kalkaska county, where they attained a weight of eight pounds in three years. The lake is small and clear, and all have been speared out.

We know of no reason why this fish may not become habituated to some of our inland lakes like Torch lake, and in the Straits of Mackinaw, the St. Mary's river, and Lake Superior. The experiment, with the success attained in Log lake, is certainly worth an effort to give it a fair trial. This fish, besides his excellent qualities as food, is one of the best game fish. If we could have had the fish which were placed in Log lake protected and preserved we should now have an abundant stock from which to draw for making an experiment with the great lakes, as well as to properly stock suitable other inland waters. The proposed scheme for protection may yet save us Torch lake, and one or two others where we have reason to believe they have lived, and we have every reason to believe will increase. While we are under obligation to Prof. Baird, United States Fish Commissioner, we are also deeply

indebted to his able assistant, Mr. Charles G. Atkins, of Bucksport, Maine, who has personal charge of the Schoodic salmon work at Grand Lake Stream, not only for the care with which he has prepared the eggs to be sent us, but for the intelligent interest he has shown in our success with them, believing as he does that ours are the waters where the propagation of this valuable fish will eventually make the most important addition to our food supply. In a paper read by Mr. Atkins before the American Fish Culture Association, held at Washington in May, 1884, he closed with these words:

“The growth attained in some of the instances cited above lead to the hope that introduced to conditions more favorable than those of their native haunts, they will become permanently increased in size and in importance. It is not too much to hope that in suitable tributaries of some of the great lakes, especially those of Lakes Superior, Michigan, and Huron, they may even become what they have never yet been in their original homes in Maine, the object of pursuit of an industrial fishery.”

B.—PRESENT EQUIPMENT.

1.—*The Detroit Station.*

It was not until the middle of June, 1883, that we knew the appropriation bill had passed the Senate and been approved by the Governor. Work was then commenced in earnest to prepare for a new hatching-house for the whitefish work at Detroit. The Commissioners at Detroit and the Superintendent had already examined new locations and decided upon that now occupied at the corner of Lafayette street and Jos. Campan avenue. The advantages over the old site on Atwater street are obvious to any one familiar with the two localities, or who has visited the new hatchery. It was deemed advisable to rent because the appropriation did not admit of the purchase of sufficient ground at any of the points best suited for our purpose. The site chosen has a frontage on two well paved streets, 100 feet on each street, with an alley on the east side, and consists of four lots as platted. The ground is owned by Captain John Pridgeon, of Detroit, and is leased for ten years, with privilege of removal of buildings. The rental is two hundred dollars (\$200) per year, payable in quarterly installments, and the taxes. Being now in use for State purposes, it is not assessed for taxation. The rental is a very reasonable one to the Commission, and is cheaper for the State than to buy the property, at we think all the money that is appropriated to the Commission can with advantage to the State be more actively employed by investment in equipment and practical operations.

Before commencing on the building a competent architect, Mr. Arthur B. Cram, of Detroit, was employed to prepare suitable plans and specifications for a building of the size determined upon. The main building is 40x80 feet, with a shop and barn 30x46 feet, the hatchery fronting on Campan avenue, extending along Lafayette street, with the shop and barn extending along the alley at the rear of the lot, leaving sufficient space for a dwelling house for the overseer of the station or the superintendent. As the plans were developed and the requirements of the house were discussed and more fully understood by the Commissioners, it became evident that the plant would cost more than had been estimated; but the necessity for making the house and its equipment as nearly perfect as our experience permitted became more and more evident. The increased cost over the estimate is due mainly to the fact that

it is a better house for its purpose than was at first contemplated. It is of the utmost importance to maintain as even and low a temperature in the house as possible. This was attained by sheathing the sides with inch boards on the studding, covering the sheathing with thick builder's paper, and clapboards outside of that, while the inside of the studding was lathed and plastered above the wainscotting, and the ceiling ceiled with matched flooring, which was well painted. The space above the ceiling is connected with the main room by the hatches, that can be left open (which has always been done) if desired. The ends of this upper space are left open, protected from weather by louver-boards, for the circulation of air. The floor is of cement, well laid on a substantial foundation of concrete spread over broken brick and slag. A suitable office and comfortable bed-room with two closets is fitted up in the southwest corner, close to the front door. The shop opens off the northeast side, with the barn beyond, the rooms over the barn and shop being used for storage. When the plans and specifications were in readiness they were placed in the hands of the most competent builders, and bids for the work were received and examined. The bids being found to range above the estimate, it was decided to be our best course to employ builders of capacity and established reputation to furnish the materials and labor at cost and proceed under the superintendence of the architect to do such of the work as was deemed necessary, paying the carpenters a commission of 15 per cent, and for the mason work a definite sum, considerably less than usual profits. We accordingly employed Mr. Alexander Chapoton to do the mason work and the Messrs. Candler to do the carpenters' work. The result abundantly justified this course.

The interior fittings of frames and tanks were constructed in the same way, under the immediate supervision of Mr. Chase, the Superintendent. The apparatus used is the Chase Automatic glass jars. The jars are carried in double rows, three tiers high, on two sets of frame work, as in the old house, with supply troughs and waste troughs between the jars, there being cross-troughs at the different levels, with one large receiving tank across the end, and another connected with the former running lengthwise of the house between the two frames that carry the jars. These frames have been made high enough to put in another tier of jars. The present number of jars is 312, with a capacity of about 42,000,000 whitefish eggs. The jars are placed 16 inches from center to center, and the remaining space would admit of increasing the number somewhat, if the water supply and tank room would admit of it. By putting in the fourth tier the number of jars could be increased one-third with the present water supply.

Last winter's experience has shown that more tank room for storing and carrying young fish is needed. The relative size of tank room to the number of jars is a matter that can be settled only by experience. Extensive operations have not been conducted a sufficient length of time yet to furnish the data for a correct estimate. In the former house it was known that our tank space was insufficient, and in laying out the new house, where the number of jars was increased only one-half, the tank space was increased five fold, still there is not enough storing space. With the increased capacity of the new house it became necessary to arrange for additional water supply, and a consequent additional expense. The water supply is from two connections of one and one-half inch pipe to the mains, and is just sufficient for the number of jars, and in doubling the water supply the Detroit Water Commis-

sioners increased our water rates from \$200 to \$350, which was deemed very reasonable, if any charge should be made to the State for it. The cost of construction of the Detroit house is as follows:

Carpenter work including interior fittings.....		\$3,783	54
Mason work, floor and sewerage.....		1,304	68
Painting and glazing.....		236	09
Architect.....		129	49
Plumbing.....		192	80
Trees and sodding.....		37	10
<hr/>			
Total construction.....		\$5,683	70
Furnishing bedroom and office.....	\$70	93	
100 new carrying cans, 10 gal.....	375	00	
100 new jars.....	235	00	680 93
<hr/>			
Total construction and furnishing.....		\$6,364	63

2.—*The Paris Station.*

The most important inland work of the Commission is that conducted at Paris, Mecosta county. During the past two years very much has been done to increase the efficiency and improve the general appearance of this station. The hatchery has been ceiled and painted inside, which has added to its light and cheerfulness. The shop has been removed to the rear of the building. The ice-house and food-chopping room has been removed across the creek to the south side, a distance of about 60 feet from the hatchery door. The work of preparing the food for the fish is all done there and the place is kept sweet and clean. An upright plank has been set about a foot from the sills of the hatchery, all around, to give a circulation of air and prevent rot. The waste from the large pond is now carried around the west end of the hatchery in a conveniently shaped and firm plank sluice-way, from which it discharges into the creek bed.

On the south side of the hatchery, between it and the creek, have been placed four rearing or nursery races, four feet wide and thirty-five feet long, for the proper care of the fry that are kept and reared for stock fish or breeders. These races are fed from a cross trough across their upper or west end, and supplied either from the waste of the lower pond, or directly from the overflow ditch which carries the surplus water from the upper dam around the ponds. In this way the races are kept pure, and the young fish have a supply of water from which the small animalcula and other swimming or floating food has not been taken, as is the case, more or less, with the water flowing through the series of ponds. The races are supplied with screened gravel, screens and covers, and have proved a great advantage during the past year in carrying a large stock of young trout which could not have been so conveniently and safely cared for in ordinary ponds.

Last year plank ponds, with covered spawning races connected to them, were placed in the two lower large ponds, and this year two other plank ponds have been constructed, one in the large "elbow" pond and the other entirely new, each having covered spawning races. The California trout pond has been rebuilt, its entire walls having been constructed of cobble-stones laid up like a sea wall, and a spawning race put into the upper end. The new upper pond is connected to the creek above the upper dam. In the creek above the

upper dam a covered spawning race has been placed, and above it a small plank pond, with an inflow so constructed that adult trout dropping down the stream can come into it, but cannot go up stream again unless they are permitted. This virtually gives us an additional large wild pond, which has been of great service during the spawning season just passed.

A large amount of grading has been done around the ponds and on the road just opposite the hatchery, and a row of maple trees has been planted on each side of the road across the premises. A large wild pond has been constructed between the highway and the G. R. & I. R. R. track, through which the entire creek flows. This pond will catch the leakage of small trout from the house and ponds above, as well as the fish coming up from the creek below, and so add to the stock of fish available for supplying eggs to the hatchery. This pond is held by a high, strong dam, and will add very much to the appearance of the place. On the side extending along the road it has a well laid stone "sea wall." It is intended to place over the wall a substantial railing to render the travel on the highway perfectly safe at this point. The roadway between the pond and the hatchery has been graded up about two and one-half feet. Considerable grading has also been done about the ponds this year, but much more remains to be done to make the place attractive and to complete the ponds.

The dwelling house has been made more comfortable by the addition of an inclosed woodshed on the rear. It needs, however, to complete it, a covered piazza across the west front, and around to the hall door on the north, and to have the chimneys extended down to the ground and rested upon proper foundations. Some of the plastering should come off where it has been loosened by the settling of the house, caused by the weight of the chimneys, which were not properly built. The barn should be removed to a point just north of the house, on the east side of the road, and the sink-hole at that point drained. When the barn is removed from its present site the grading can be completed down to the ponds. The property should also be substantially fenced along the highway.

Our stock of fish carried at this station consists of brook trout, land-locked or Schoodic salmon, California trout, a few salmon trout, hybrids of the brook and salmon trout (one-half and three-fourths), and a few grayling. The experiments thus far with hybridization have been very successful. The half-breeds (one-half brook trout and one-half salmon trout) have re-produced, and their eggs have been fertilized again from the male brook trout, making three-fourths breeds, and these have again spawned and been crossed with the brook trout. The one-half and three-fourths breeds have proved a strong, rapidly growing, hardy fish, with, so far as can now be seen, the best qualities of their progenitors—the beauty and game qualities of the brook trout, with the strength and large growth of the salmon trout. To carry these experiments to further and practical tests, more pond room is needed. This season is the first one that we have been able to lay down a stock of eggs without buying from other establishments. This we were able to do from the number of mature fish caught in the creek above the ponds. The number so taken the past summer and fall was 671. Probably as many more three years old and upwards can be procured from the same source next year. The number of eggs laid in this past fall is 467,000, including 17,500 eggs of the hybrids. In 1885 the stock should furnish about 700,000, and in 1886 as many as 1,000,000 and upwards. To carry this stock successfully and keep up the effie-

iciency of the establishment we need, the coming season, at least three more ponds on Cheeney creek. The hatching house room needs to be doubled before the fall of 1885. The present hatchery building is 20x60, about ten feet of which is taken off for shop room. By doubling the building, making it 40x60, and using the entire space of that size, there will be sufficient accommodation for hatching and caring for one million brook trout and upwards; the shop should be added on the north side. The entire building should be raised about one foot to protect the sills properly, and the attic be prepared for a sleeping apartment and large store-room, reached by a stairway.

But to do all that the inland work requires, the Commission needs still further facilities of land and water. Such can be most conveniently found on the property purchased last summer by Mr. Archer O. Babbitt, the assistant at the Paris station, north of and adjoining the State property, which gives the confluence of the creeks known as the Big and Little Buckhorn; enough of the Big Buckhorn for an ample pond room for the grayling and hybrids, or California trout, and the most favorable opportunity for Schoodic salmon if it is possible to rear them to the breeding stage in confinement, and also gives entire control of another small spring brook of cold water which will be valuable as a wild breeding pond. This property has a very good house upon it which is occupied by Mr. Babbitt, and can be purchased or rented for the State on reasonable terms. It is further of importance as commanding the lower part of the united creeks in their course upon the present State property.

In addition to the other work done at this station, we have this year added a stock of salmon trout eggs, about 700,000, the fry from which will be planted in some of the larger and deeper inland lakes. This, it is hoped, can be made a prominent part of the work at Paris, as it can be done in connection with the regular work of the station, and it will prove very advantageous to introduce this valuable fish to such inland waters as are suitable for its growth.

The importance of the inland work is duly appreciated by the Commissioners, and the results so far attained are becoming more and more appreciated by the citizens of the interior. And yet we have not done one-half that can and ought to be done if the means and facilities are supplied by the State. The Paris station has been maintained at an expense of less than \$2,500 per year for the past two years. By increasing the current expenses about \$1,500 and adding to the plant as suggested above, at a cost of say \$5,000, the work can be doubled in 1885, and increased still further in succeeding years. In counting the cost of such extension it must be remembered that if the State should hereafter determine to stop this work or remove it to some other point, the property would readily bring in the market all that it had cost the State, so that there could be no loss.

3.—*The Petoskey Station.*

On the 6th of August, 1883, Commissioners Kellogg and Bissell, with Mr. O. M. Chase, Superintendent, visited Petoskey to decide whether a whitefish hatching station should be located there. The visit was made after an inspection of Sault Ste. Marie, and when it was known that nothing could be done there until Congress should pass a resolution authorizing a lease of the grounds which we should need if an establishment were made at that point. The village council of Petoskey had voted the Commission free use of water if

they should locate there, and the geographical position of Petoskey, its railroad communication, and the importance of the fisheries in the vicinity combined to make it a desirable point for an extensive whitefish work. The citizens of the place took a decided interest in having the work located there, and some of the most prominent and influential of their men met the Commissioners on their arrival and escorted them on their inspection of the various sites proposed. It was speedily determined to locate at Petoskey, and we were not long in selecting the place. That chosen is just northeasterly of the Arlington Hotel, fronting the Grand Rapids and Indiana Railroad track. A ten years' lease of the ground was given us by the proprietors of the Arlington Hotel without rent. There was no improvement on the ground except a small cottage, which was purchased at its cost price—\$140. The dimensions of the building were determined upon, 30x60 feet; it was laid out, the lot staked off, the specifications were drawn, and a contract let to a builder, Mr. John Creller, at once. The work was promptly and efficiently performed, and in October we had a complete hatchery. The cottage on the grounds was rebuilt, and furnished a neat and comfortable dwelling for the Overseer and his family. A small spring brook flows across the grounds, and at a small expense has been made to adorn the premises and to furnish sufficient pond room to make some display of living fish.

The cost of the station has been as follows:

For the hatchery, interior woodwork, and rebuilding cottage.....	\$2,077 01
For pipes, water connections, materials, fountain, and labor.....	832 03
Cost of 208 automatic glass jars.....	488 80
Total construction and equipment.....	\$3,397 84

Mr. George W. Armstrong of Meridian, Ingham county, who has been employed several times at taking whitefish eggs, and had proved to be a very valuable man, was appointed overseer, at a salary of eight hundred dollars (\$800). He moved there with his family and took charge in October. Mr. Chas. H. Brownell, who had been favorably known to the Commission some years before as an assistant at Pokagon, and who had been recently Superintendent of Fisheries in Nebraska (the latter place he had resigned on account of sickness), was engaged as assistant, at six hundred dollars (\$600) per year, moved with his family to Petoskey, and went to work the first week of September. The labor and experience of these men made a very large saving in construction of the interior apparatus of the hatchery, and in completing the house ready for operation in November.

The question of a water supply was of course the first one settled, and that had been decided before any decision was reached in favor of the Arlington location. The Arlington hotel was supplied by an inch and one-half iron pipe connected to an eight-inch main in Lake street, and brought from thence along the G. R. and I. R. R. track to the hotel. The pressure on the main from the height of the reservoir is over seventy pounds to the square inch, and we were advised that by connecting to that service pipe at the hotel a pipe of the same size an abundance of water would be had in the house. This accorded with our experience at Detroit, and we were of the opinion that the greater pressure at Petoskey would make up for the difference in length of the pipe there and at Detroit, the pressure at Detroit being about twenty pounds and the connection with the main not being over

twenty-five feet. The great head shown at the faucets in the hotel apparently confirmed this belief; but when the connections were made at the hatchery and the full flow turned on it was found the supply was scant. This discovery was not made until about ten days before time to commence operations—too late to make any other arrangements, except connecting with the railroad water tank at the corner of our grounds. The mistake was a serious one, although, perhaps, it was a natural one, and was simply due to inexperience with the conditions to be dealt with there.

It was hoped the village authorities would be able to extend a main, four or six inch, down Division street, in the direction of the hatchery from Lake street during the summer of 1884, but their water fund has not warranted it, as we were assured by the committee of the council, and we shall be obliged to wait another year. That extension must shortly be made to furnish the protection needed in that quarter of the village from fire risk. When that is accomplished we shall have an abundant supply by connecting with it a larger service pipe than the one now in use.

The difficulty with the water supply at Petoskey led to a most disastrous accident. The water was turned on in the house the third week in October, and as soon as it was found that the supply was not sufficient to run the jars then in place, Mr. Armstrong, the overseer, telegraphed Mr. Chase, who at once went to Petoskey to learn the extent of the difficulty, and, if possible, to overcome it. Everything was done that could be to remedy it—new gate-valves were put in, all connections carefully examined from the hatchery to the junction with the supply pipe at the hotel. But to no purpose. These operations took up two weeks of most precious time, for it was just at the beginning of the fishing, and they delayed the final arrangements for taking eggs. Mr. Chase had prepared crates for holding the live whitefish just inside the mouth of Bear creek, which flows into the bay through the village of Petoskey, and a live-boat, or box, was made for hauling the fish from the pound nets of Mr. Connable, on the south side of the bay, to the crates in the river for handling. Fearing that this source of supply might, in case of accident, be insufficient for the capacity of the house, Mr. Chase determined to go to Harbor Springs and there arrange with other fishermen for attendance upon the nets on that side of the bay. Accordingly he went on Sunday morning, November 11, across the bay to see the fishermen, with Mr. Armstrong, Mr. Brownell, and Mr. Detweiler, his two sons, and grandson, in a Mackinaw boat. This boat and crew had been engaged to bring in the fish from the nets. The work of examining the water pipes had only been finished late the night before. The great storm began that morning, and was at its height in the afternoon when the party were ready to return to Petoskey. From the shelter of that perfect harbor at Harbor Springs they were unable to judge of the violence of the storm out in the bay beyond the harbor point. When they were ready to go the elder Detweiler and some others were doubtful if it was safe for them to attempt the crossing, and Mr. Chase, being anxious to get the train for Detroit that night in order to give personal attention to the operations on Detroit river, which were by that time under way, appealed to the sailing master to say if it was safe to start. The captain, assuring him that there was no danger and he could take them safely, the party embarked. The weather was cold, and the squalls were accompanied with thick flurries of snow. The boat was seen by several people who watched it out into the middle bay, as well as they were able to on

account of the high seas running and the snow squalls that from time to time hid her entirely from view. The boat was seen by a woman in Petoskey to capsize; an alarm was given, and the boat was not seen again until she was discovered driving before the storm into the breakers which lined the banks. The entire crew was drowned, and none of the bodies have ever been discovered or seen except the elder Mr. Detweiler, whose body was found some days after far up on the shore, covered with snow and the sand and drift wood thrown out by the waves. How the accident occurred no one knows, beyond the conjecture that the foresail, being old, was blown out, and the boat becoming unmanageable fell off before the wind, and the gale striking the mainsail broadside bore her over. This is suggested by the fact that when driven ashore the foremast stood upright in its place with small shreds of the sail still clinging to the spar. The impression made on that community by this dire calamity will not be forgotten while one of this generation lives. And while we recall with gratitude the generous sympathy that went out from the whole people of Petoskey to the women widowed and the children orphaned by that cruel storm, we must not forget to mention the brave though fruitless attempt at a rescue undertaken by Captain Atkins in the partially open boat Cora, accompanied by a volunteer crew.

The loss of Mr. Chase, Mr. Armstrong, and Mr. Brownell was as great a blow as the Commission and its work could sustain. The minute which was spread upon our records on the occasion of this accident we have embodied in this report (see appendix) as a just, though incomplete tribute to the memory of capable, zealous, and trustworthy officers.

The news of the disaster at Petoskey was not known in Detroit until just after noon the following day, as the telegraph lines were blown down at several points along the line. Mr. Walter D. Marks, overseer at Paris, was telegraphed to go to Petoskey by first train, and Mr. Wm. Elliott of Cheboygan was asked if he could spare Mr. A. W. Marks, a skilled fish culturist who was then in Mr. Elliott's employment, laying out his trout farm near Duncan City. By the first train after the intelligence was received, Mr. Bissell, with E. O. Chase, left Detroit, and the President, Dr. Parker, left Grand Rapids and reached Petoskey Tuesday evening. It was found everything had been done that could then be done to recover the bodies by the citizens of Petoskey. The intense interest taken by the people was gratefully appreciated by the bereaved families as well as by the Commissioners.

We take this occasion to say that wherever we have gone on our business throughout the State the people of all classes have shown an intelligent interest in the work of the Commissioners and a readiness to give it such support and assistance as was required. This has been noticeably so at Petoskey, and has been duly appreciated.

As the season was rapidly passing for procuring a supply of eggs about Little Traverse Bay, it was necessary to do promptly what could be done to repair the losses. On Nov. 13th A. W. Marks arrived from Cheboygan and was employed as overseer of Petoskey station at a salary of eight hundred dollars (\$800). He at once began to secure such ova as could be had, but success was small, as a second storm destroyed the nets. From that time he tried every available place in that region, finally securing about eight million eggs, the larger part of which were procured very late in December near Escanaba. Upon the return of Ed. O. Chase to Detroit Eli Tinlan, the assistant at that hatchery, was detailed as assistant at Petoskey. In January it was

found there was not sufficient water to carry the eggs then in the house, and in view also of the large expense incurred in efforts to fill that house it was deemed advisable to remove the eggs to Detroit and close the Petoskey house for the remainder of the season. This was accordingly done about the middle of February, 1884. Room was found for the Petoskey eggs in the jars at the Detroit house by filling up the places of the bad eggs, which had by that time worked off. The removal was successfully accomplished by packing the eggs in the usual carrying boxes. A. W. Marks went to Paris to assist in making the brook trout plant from there, and Eli Tinlan returned to his former place in Detroit.

As the supply of water is no better there this year than last, it has been thought best to make no attempt to fill the house and run it at a full expense when less than one-half of its capacity is unavailable. Mr. Marks' family moved there in May, and will remain there during the winter to care for the property, while he will be employed at Paris and Detroit, where plenty of work is ready for him. During the summer considerable work has been done at Petoskey, grading and sodding, relaying the circular fish pool and fountain, putting in along the brook two plank ponds for the exhibition of fish, and finishing two rooms in the high basement of the overseer's cottage.

4.—Glenwood Station—For Carp.

In November, 1880, the Commission received from the United States Fish Commissioner, Prof. Baird, eighty young carp. These were placed in the State ponds, then at Pokagon, and cared for through the winter, but with indifferent success, quite a number dying. Those remaining made a rapid growth during the ensuing summer, but on the removal of the hatchery from Pokagon to Paris, Mecosta county, it was thought best to remove the carp to some locality in the immediate neighborhood rather than risk the transfer to Paris. Fortunately a selection was made of some ponds on the farm of Mr. W. Wells, at Glenwood, a station on the M. O. R. R. near Niles, and an arrangement made with Mr. Wells that in consideration of caring for them in the matter of protection and feeding he should be entitled to one-half of the increase, the old fish to remain the property of the State.

Owing to complications consequent upon the removal to Paris, and the labor involved in the erection of buildings at Detroit and Petoskey, very little attention was paid to the carp, only to ascertain that they had wintered nicely, and that quite a large number of young had been hatched the following spring.

In the early spring of 1884 the Superintendent visited the ponds at Glenwood and found that the ponds were exceptionally favorable to their successful wintering—undoubtedly the most important factor in the successful rearing of carp in our comparatively cold northern climate—there being a spring in a deep portion of the pond in and near which the carp took up their winter quarters, and from which they came forth this spring in fine condition, as evinced by the fact that some of the original stock had attained to a weight of thirteen pounds.

An attempt was made to spawn them artificially, which was not successful. They were then given the freedom of the ponds and allowed to arrange their domestic affairs in their own way with the result that there are now several thousand young fry in the ponds in good condition.

The Commission have endeavored, and in a measure feel that they have

succeeded, in obtaining reliable and practical information in regard to the successful propagation and rearing of what may properly be designated as the "farmers' fish," and hope to be able through the coming winter to lay before the people of the State as thoroughly a practical treatise on this subject as their experience and observation will permit.

Enough information has been gathered to warrant them in saying that only by intelligent care and cultivation in properly constructed ponds can any considerable success be hoped for by those constantly applying for this fish. In order that the Commission may meet the rapidly increasing demand for carp it will be necessary to select one or more convenient localities, where properly constructed ponds and accessories can be made to carry forward the important work.

The geographical position and the degree of success obtained at Glenwood make it desirable to select that as a point from which that portion of the State can be easily and economically supplied, and they would ask you to recommend to the Legislature a sufficient appropriation to forward this important work.

C.—PROPOSED EXTENSION OF THE EQUIPMENT.

1.—*The State Agricultural College at Lansing.*

In the spring of 1884 it occurred to this Board to inquire why it might not join with the State Agricultural College at Lansing in establishing as an adjunct to the college, and upon its grounds a station for the propagation and distribution of German carp, and possibly black bass. Correspondence with President Abbot, of the college, disclosed the fact that the Faculty and State Board of Control of the college were in favor of making an effort in that direction, and furnishing such facilities as they had at their command. Accordingly, in the latter part of June, Mr. Bissell went with the Superintendent, Mr. Marks, and spent part of a day at the Agricultural College examining the availability of the grounds and their water supply, and also discussing with the President and other officers of the college the practicability of carrying out this scheme. There are two notable advantages in making the location at the college, which are: First, that a successful establishment for the artificial propagation of carp and bass will furnish the means of instructing the students in the college in useful ways of improving the waste and other waters that are so abundant upon the farms in Michigan. Another is, that while it would furnish this Board with an advantageously situated station for carrying on an important part of its work, the necessary grounds and part of the necessary expense would be supplied at the lowest possible cost to the State, as we should be able to utilize at slight expense the waters of Cedar creek, which are admirably adapted for this purpose, and also to utilize the grounds adjoining the creek, between that and the bluff upon which the building is situated, which is of no special use to the college. It will also furnish us with a station at the Capital, where members of the Legislature and other officers of the State government may learn something of the methods, extent, and value of this work while they are in attendance upon their duties at the State Capital. A further examination of this location was made by Dr. Parker and the Superintendent, and the former good opinion of it confirmed. While there are no springs at hand to keep up the temperature in winter, artesian wells are easily and cheaply constructed here to furnish water of proper temperature to take the place of natural springs.

Already, at the suggestion of the Commissioners, the authorities of the college have authorized a small expenditure of money to strengthen and raise the dam across Cedar creek, by which their pump works are supplied, and also to prepare a part of the grounds where ponds shall be laid out. Not having sufficient funds in the fall of 1884 to improve the ponds, a small pond in use by the Botanical Department of the Agricultural College was prepared and stocked with small carp from the station at Glenwood. In another part of this report the importance, as well as the methods of carp culture, are fully discussed, and to which we respectfully refer in connection with the proposed establishment at the Agricultural College. So far it has met with great favor, not only by State officers but by prominent citizens of the State whose attention has been called to it. The calls by people of the State for supplies of carp have been very numerous, and ought to be supplied. There are on our books at present, without any advertising on the part of the Board that they were prepared to distribute carp, not less than 70 applications.

2.—Sault Ste. Marie.

Early in 1883 the desirableness of having a station for whitefish as well as trout hatching upon Lake Superior was suggested and pretty thoroughly discussed by the Board. Attention was at once called to the site at the Rapids of the St. Marie river, lying just between the rapids and the ship canal, as a place affording many advantages. The water flowing right past this location, and it could be made to flow across it either in artificial streams, or artificial ponds, or from piping through the house for hatching operations, is extremely cold, is perfectly pure, and is the native water of the speckled trout and the whitefish. The whitefish, as is generally known, are caught on the rapids directly opposite this location in great quantities by the Indians from their canoes, and while at the present time trout fishing along the rapids is not as good as in former years, because it has been so assiduously fished, particularly from the American side, still not infrequently speckled trout of quite large size are caught there. It is thought that the advantages of this water will enable us to solve some experiments which have never yet been successfully accomplished. If anywhere in the world the delicate whitefish can be reared to maturity in captivity, and made to produce, it would be under the favorable conditions found in these waters. This matter of the location at Sault Ste. Marie was referred in February, 1883, to Commissioner Bissell. Investigation showed that the title to the property was vested in the United States government—that it had been withdrawn from entry or location and reserved for military purposes. It was supposed by the engineer officers that this ground would ultimately be needed some way in connection with the improvement or enlargement of the canal. It has been occupied for a number of years past by some Indians and half-breeds for their summer quarters while fishing upon the rapids. All Indian title in the land has been long ago extinguished by treaties between the United States and the Indians. Application was made to the Secretary of War in March, 1883, requesting that he would give a lease of this location to this Board for the purpose of making an establishment there for the artificial propagation of food fishes, to be used entirely for State purposes. The Secretary of War replied when we had submitted to him the plans of the building which we desired to erect, he would then consider and decide whether or no he had authority to give us the license to use the grounds. He suggested, however, that it would probably

require Congressional action before he could act. To that the Board of Commissioners replied that they thought that the Secretary of War had better first decide the question whether he had authority to make any lease for our use and occupation of the premises. Whereupon he promptly responded that he had no authority, and that it would require a joint resolution of Congress to authorize him to make the lease. Application in the mean time had been made to some of our Representatives in Congress to further our interests in securing that location, and we had also applied to Prof. Spencer F. Baird, United States Fishery Commissioner, asking his influence and assistance in the matter. These agencies failed, and it was then too late to seek favorable action in Congress, particularly as the dilatory action of one of our Representatives in whom we had placed some reliance, gave us no encouragement that action could be had. The matter, however, was not abandoned, but the government officers in charge of the work at the canal were seen at different times, and their interest in the matter was secured. In August Mr. Kellogg, Mr. Bissell, and the Superintendent, Mr. Chase, went to the Sault to examine the property and ascertain whether the improvement of it for our purpose was practicable. A very careful inspection of the property, its location, fall and character of the water was noted, and the opinion was general that it was a very desirable place, although the construction of extensive works here would probably be a very considerable expense. This, however would be more than counterbalanced by the superior advantages of the abundance and quality of the water. Before our Representatives in Congress went to Washington for the last session they had all been approached to secure their interest in the passage of a joint resolution authorizing the Secretary of War to give us a lease of the grounds. The matter was presented to the House by Hon. W. C. Maybury, of the First District. It was referred to the Public Lands Committee. A full hearing on the merits was had before that committee, which reported unanimously to the House in favor of the passage of the resolution, and it was passed. In the meantime Senators Conger and Palmer had promised their assistance in the Senate, and ultimately procured its passage late in June, 1884. The resolution was approved by the President. In the middle of July it was thought best to visit the Sault again and reexamine the property in the light of the experience which we had gained in the past year. Accordingly Mr. Bissell and Mr. Whitaker went to the Sault, and were there joined by the Superintendent, Mr. Marks, and A. W. Marks, the overseer of the Petoskey house, who have had very wide experience in locating and opening new hatching places. Again a careful examination of the premises was made, partly with a view to trying some experiments this coming winter if found practicable to do so. Upon this visit, and a very careful consideration of the subject with the engineer officers, as well as the executive officers of the canal, and also with intelligent fishermen and citizens of the Sault, we were led to the conclusion that one of the most serious obstacles to be overcome in utilizing that water power for our purposes, was the long-continued cold and penetrating frosts of this latitude. Another matter of considerable importance will be the manner of taking water into the house, provided the grounds are utilized at once, for the hatching of white-fish. After a very full discussion and consideration of all the conditions under which we should have to commence our operations there, we are led to the conclusion that it would be unwise to do more for the first year than to commence the improvement of the grounds and

erect part of a trout-hatching nouse for speckled and lake trout, leaving the manner of improvement, for the purpose of white-fish culture, and the extent to which white-fish operations should be established there, until we should have one year's experience at least in the operations of trout work. It is difficult to make a close estimate of the amount of money that would be required to properly improve these grounds; because there are many large boulders upon the ground which would need to be handled and moved; and the whole depth that we should need to disturb, either in laying foundations or in digging the deepest ponds, would not require us to go to the bed rock, as we are informed that the surface here for ten or twelve feet consists of this boulder-drift. All of the stone which we should require for making a sea-wall or for making ponds would be found ready to our hands. The only expense in connection with them would be the lifting and handling and perhaps splitting them for our purpose.

After the passage of the joint resolution a lease between the Secretary of War in behalf of the United States Government, and by the Commissioners in behalf of the State, was executed in duplicate on the 16th day of Sept., 1884. Steps were at once taken under the direction of General Poe to deliver to us possession of the premises.

We recommend that a sufficient appropriation should be made for the improvement of this location in the way indicated above, that is, for the purpose of commencing, and completing part of, a future trout hatchery; for building such ponds as may be found necessary, and for securing a proper supply of water for the house as well as for making a small crib dock about 75 feet in length to project from the upper part of the premises, across the nearest channel of the rapids in order to divert a large stream of water across the grounds, through the ponds and into the house, and to provide quarters for the overseer who is placed in charge. We think the appropriation should not be less than \$5,000.00. We look upon the location of our work at this point as one of immense future importance. The time is already at hand when preparation should be made for meeting the demand to be made upon the State for an abundant supply of young white-fish and trout to supply the needs of the Lake Superior coast. The disastrous effects of over-fishing have begun to show themselves on several of the older fishing grounds along the Lake Superior coast. This is notably the case at the shore fisheries at White-fish Point, and for thirty miles either side of Marquette, and in the head of Keweenaw Bay. And the amount of fishing done on Lake Superior has been and will hereafter be increased many times each year.

3.—Belle Isle Park, Detroit.

The Commissioners of the Belle Isle Park have considered that in making improvements upon certain portions of the park property an opportunity may be offered for improving some large fish ponds. There are some places in the park which will be laid out in artificial ponds or miniature lakes, with a current of fresh water flowing through them from the head of the island, partly to aid the drainage and partly to furnish material for roads, which they will be glad to have properly stocked with useful and ornamental fish, to furnish an additional attraction to this beautiful place. It is quite probable that we may see a way to accept their generous proposal and utilize the ponds for extensive breeding operations.

Their plans for improvement are not sufficiently advanced now, to enable

us to say in what way we can aid them and benefit our work by accepting the offer; but when they are ready to lay out the work we shall not lose the opportunity to forward the State's interest, if it shall prove to be practicable to utilize the park ponds for the State's work.

D.—OTHER MATTERS RELATING TO ARTIFICIAL PROPAGATION, ETC.

1. Examination of waters.
2. Inter-State conference.
3. Re-stocking the Au Sable river.
4. Applications for fish.
5. White-fish ova and Fort Wayne fishery.
6. Outline reviews—1882-1884.

1.—Examination of Waters.

The building of the Detroit and Petoskey houses in the summer of 1883, and the necessary pond work at Paris and carp work at Glenwood in the summer of 1884 prevented as full and systematic work in examining lakes and streams as was intended and desired. The superintendent has examined Torch lake so far as to demonstrate the fact that white-fish and salmon trout exist there. Some streams in Emmet, Charlevoix, Wexford, and Newaygo counties have been examined for brook trout, in all of which the streams were found of the first quality as to water, abundance of food and other conditions favorable to supporting a large number of well-fed fish—much larger than were found, or reported in either locality. It is the intention of the commissioners to make a complete and systematic investigation by the use of nets of all lakes that have been stocked, or where that has been attempted, by the State, in order to determine whether they were suitable for the fish planted in them, and if not to learn the conditions existing that are favorable for the development of other kinds of fish.

2.—Inter-State Conference.

In October, 1883, a meeting of Fishery Commissioners from States bordering the great lakes was held at Detroit upon invitation of the Michigan Commission. The purpose of the conference was to interchange views upon and discuss the best methods of regulating the fisheries of these States with a view to general uniformity, so far as that was attainable, in the laws of the several States affecting different parts of the same waters and the pursuit in them of the same kinds of fish. Commissioners attended from Minnesota, Wisconsin, Ohio, and Michigan, and the United States Fish Commissioner was represented by one of his assistants. A very general agreement was found to exist among the representatives as to need of better enforcement of existing laws, as well as for uniformity of legislation by the several States concerned.

A question has sometimes been raised as to the jurisdiction of the States bordering the great lakes to make and enforce such laws as they deemed necessary respecting the fishing carried on in those lakes, and it was thought probable that the same question would be suggested at this conference. To be prepared to answer it if asked, we requested Mr. Kirchner, late Attorney General of Michigan, to examine the authorities and present at the conference the results of his investigation on this subject. At one of the sessions Mr. Kirchner was present and explained the law as to the power of the State over its bordering waters in substance as follows:

The first question is whether these waters are within the civil and criminal jurisdiction of the States. This matter has been gone over very fully, and has been expressly decided by our own Supreme Court in the case of *The People vs. Tyler*, 7 Mich. Tyler had committed a deadly assault on the St. Clair river, and the question arose whether it was a matter of State cognizance, or a matter within the jurisdiction of the Federal Government. It was decided by a full bench, each judge giving an opinion, that it was within the cognizance of the State, and that Tyler had committed an offense for which he could be held liable under the State laws. The Chief Justice said that "whenever a State bounds a public water, its civil jurisdiction extends to the boundary line." So, if these waters are within the jurisdiction of the State for civil and criminal purposes, then it follows that the State has power to legislate upon the subject; it is within the police powers of the State.

The right of the State to govern fisheries first came up before a Federal tribunal in 1823, in the case of *Garfield vs. Carroll*, 4 Wash., 377. The State of New Jersey had passed an act prohibiting the fishing for oyster by drags, and the question came up directly before Justice Washington, sitting as circuit judge, whether it was within the powers of the State of New Jersey to pass such a law, and in quite an elaborate opinion he decided it was.

Angell on Tide Waters, a book of standard authority, has collected all the authorities upon the subject. It appears that nearly all the Atlantic States have legislated upon the subject, and in nearly all the States the right to so legislate has been affirmed,

But in 1855 a case was brought to the attention of the Supreme Court of the United States (18 How. 71). The State of Maryland had provided by law that no one should fish for oysters except by hooks and nets, as then in use, and expressly prohibited fishing for oysters by drags. A Mr. Smith was the owner of a schooner, which was registered and enrolled under the laws of the United States. He was sailing down Chesapeake Bay, dragging for oysters. The laws of Maryland provided that a vessel violating the provisions of the act, might be seized and condemned, and the State Constable seized this vessel and a justice of the peace condemned her for the State of Maryland. Thereupon her owner, Smith, took the case to the Supreme Court of the United States.

The question was very fully argued, and Benjamin R. Curtis, then a Justice of the Supreme Court, delivered the opinion. It was a very exhaustive argument. It examined first into the right of the State to legislate upon this subject at all. He based his opinion upon the well-settled rule that whatever rights individuals possess, they must exercise with a due regard to the rights of others. He held that it was within the police powers of the State so to legislate as to require obedience to this rule. It was claimed that the vessel was engaged in commerce and navigation; that she was registered and enrolled in accordance with the laws of the country, and therefore it was not within the powers of the State to interfere; much more so as the power to regulate commerce had been committed to Congress. Mr. Justice Curtis said that all rights are subject to the police power of the State, which is axiomatic, and he applied it to this case, and he said this right to regulate fisheries was not a matter which had been delegated to Congress, and the Supreme Court rendered a decision affirming the decree of the court below. Since then the question has not been before the Supreme Court.

The principal points that were agreed upon at the conference were, briefly, the following:

a. When seines or other nets are used during the spawning season of any fish, upon the spawning grounds, or where the fish are running, the use of all such nets should be prohibited from 12 o'clock Saturday night until 1 o'clock of the next Monday morning.

b. Trap and pound nets of all kinds should not be over 80 rods in length of lead, nor contain more than four cribs in string.

c. Pound nets should not extend beyond a line one mile out from headland to headland, all nets set in the bays between should be limited to the same line.

d. No nets should be set upon reefs or other grounds known to be used as spawning grounds.

e. It is desirable and just for the successful propagation of fish on the Great Lakes that a license be laid upon nets used in fishing thereon, the proceeds of which should be devoted to the purposes of fish culture to replenish the lakes with young fish. The standards for license being: 1. Seine and gill nets by the fathom. 2. Trap or pound nets by the heart, or crib, and by the fathom of lead beyond 25 rods.

f. Each State should appoint fishery officers to enforce the inspection of nets, etc., and the laws for the protection of fish.

g. Stringent laws should be passed and enforced by each State prohibiting the use of explosives for the destruction of fish.

h. As proper statistics of the fisheries in each state are a necessary adjunct to the work of the several commissions, that the States be urged to adopt measures for gathering the same in respect to the fishing interests within their several jurisdictions.

i. Throwing offal, or other deleterious matter, upon spawning grounds should be prohibited.

j. That in view of the present condition of the fisheries of the Great Lakes, and from the known results of artificial propagation of whitefish and trout, the work of propagation should be vigorously prosecuted.

k. It is deemed advisable to consult with the fishermen in respect to the various matters above indicated, and to obtain from them as definite opinions as possible upon these subjects for mutual understanding and cooperation.

l. It is recommended to the Fish Commissions of the States bordering the Great Lakes, to urge upon the senators and representatives in congress the necessity of securing action on the part of the United States Government, through its efficient Fish Commission, to send one of its steamers with a sufficient force of skilled and scientific men to the Great Lakes for the purpose of investigating the development and habits of fish, the methods of fishing employed, and all other matters connected with the fishing industry, as none of the States have the means for such an enterprise.

m. The several States should pass and enforce uniform laws regulating the size of all fish taken in the Great Lakes, that shall be marketable.

It will be seen that the principal points among these suggestions have been adopted by this Commission, and are urged in this report, if not in the exact form here presented, still they are substantially comprehended in the recommendations which we have made.

A second meeting of the conference was held at Milwaukee, in October, 1884, at which the President of the Commission, Dr. Parker, was present.

Very much the same ground was gone over, but not having received a report of the proceedings we are unable to give as full a notice of it as we should wish. We believe some good can be accomplished by uniformity of legislation among the States in the matter of fishery regulation, and will do our part to encourage it.

3.—Brook Trout for the Au Sable River.

For two years past the Commissioners have been urged by several gentlemen whose knowledge of that river is full and accurate, to plant the famous grayling river, the Au Sable, with brook trout. They tell us the grayling is almost exterminated there, and that the log-running, which has been the most potent factor in his extermination, will prevent his ever being established there again. We have very reluctantly come to the same conclusion. In the summer of 1883 you could float down the Au Sable for fifteen miles below the village of Grayling without seeing or raising a single fish. From that point down there were a few fish, and it is possible that for many years some grayling will live in that lower part of the river where the main stream is deep enough to furnish some protection to the fish and some suitable spawning beds from the ravages of the running logs and the deadly spear. The principal cause of the decline in the number of fish has been the log-running. The grayling is a spring spawner. As a rule the spawning ground is not in very deep water, and while the eggs are in process of hatching, or while the fish are working on the spawning beds, the logs come down, filling the stream from bank to bank, ploughing up the beds, and raking them clean of eggs or driving off the working fish. The grayling is peculiarly obnoxious to this danger, as he spawns almost entirely in the main body of the stream. Trout would not be so liable to be interfered with in this way; as they spawn in October and November the eggs would be hatched before the log running would begin.

The quality of the water and abundance of food is all that could be desired for growing trout, and by planting them high up in the sources of the river they will gradually drop down as they grow and fill the places now vacated by the grayling. This conclusion is reached after due deliberation and a fair attempt to do something to restore the grayling. During the spawning season of 1884 Mr. Babbitt, assistant at Paris, made a trip down the Au Sable to secure, if possible, a stock of grayling eggs, having with him all necessary appliances for preserving and transporting them. He went down the river twenty miles from the village of Grayling, but could not secure a single spawning fish. The proposal to stock the Au Sable with trout is urged by such gentlemen as Mr. D. H. Fitzhugh, of Bay City, as well as by the most experienced guides who are familiar with the river and the entire history of grayling fishing there.

A determined effort will be made by the Commission as soon as the additional water facilities can be procured at Paris, to secure a good stock of grayling, give them the most favorable environment, and do whatever can be done to raise sufficient young fish to preserve for the Manistee and some smaller grayling streams this famous and valuable game fish. Special mention has been made of the Au Sable river because it is the largest and most important stream of the lower peninsula capable of rearing and supporting a large supply of valuable food and game fish.

4.—Applications for Fish.

On the 5th of November there were on our books applications for various fish as follows:

Carp.....	79
Brook trout.....	67
Eels.....	32
Wall-eyed pike and pickerel.....	63
Whitefish.....	4
Schoodic salmon.....	2
Total.....	247

5.—Whitefish Ova and the Fort Wayne Fishery.

The earlier reports are replete with experiments of how and where to procure ova for our whitefish work, and that, too, has been and is one of the most serious questions in deciding upon any proposed new stations. Mr. O. M. Chase practically solved the question for the Detroit hatchery by his demonstration that whitefish could be "crated" and handled in that way with very little injury, and also by getting permission, on quite reasonable terms, to handle the fish at the Fort Wayne fishery. It is barely possible that the supply from Detroit river may become sufficient for other stations. The Commission have hopes of finding a safe and convenient source of supply in some of our inland lakes. This fishery is on the government front at Fort Wayne, in Springwells; easily accessible by the street cars, which run from there to and nearly through the city of Detroit, passing within one block of the Detroit hatchery. Under Mr. Chase's arrangement the ova for the fall of 1882 and the fall of 1883 were taken there. In the summer of 1884 Mr. Collins, who owned the plant there and held the fishing permit from the post commander, sold to the Commission his plant and fishing right, with the approval of the commanding officer at the fort, and we took possession. The terms of the fishing permit are \$150 per year and 500 fish. The Commission made a fishing contract with Messrs. Chappee & Reaume, who had fished the ground many years, on the usual terms, we to furnish the grounds and repair the plant for the exclusive control of the fish and one-quarter of the total product. The fishery adjoining on the west, owned by Mr. George Weber, was rented for the purpose of preventing fishing operations there, as very nearly the same ground would be swept by each seine.

The advantages afforded to our work by this fishery are:

1. Its accessibility from the hatchery and the city.
2. The safety with which the operations for egg-taking can be conducted; and,
3. The convenient disposition of the fish by holding them in crates and pound, so that the maximum number of eggs can be obtained at the exact time when the fish are ripe for handling, which enables the work to be done to the very best advantage for the condition of the eggs, and at far less expense than could be possible at pound or gill-net fisheries.

The experience of this year most amply justifies our expectations in this regard. The fishing was very light in the number of fish caught, being a little less than 3,000. From the history of the fishery we had reasonable grounds to anticipate a catch of 6,000 and upwards. The fish averaged very

large and were in fine condition, and have yielded about 51,000,000 eggs. With a catch of 5,000 or over, even if the average size should be a little below that of this year, the yield of eggs will come up to a very large number, say about 70,000,000.

The quantity of eggs taken this year is the largest we have had, while the total extra expense of it (that is outside the salaries of regular employés), is considerably less than at any time in the past four years. The extra expense is less than \$500—that is a trifle less than 1 cent per 1,000 eggs properly impregnated and deposited in good order in the hatching apparatus. The cost of the plant purchased, consisting of dock, pound, and shanty, was \$100.

6.—Outline Review and Comparison of the Work at Dec. 1st, 1882, and Dec. 1st, 1884.

When the last report was submitted (two years ago) the condition and extent of the operations of the Commission as then conducted were:

1. At Detroit, where the superintendent, being a resident, had personal direction, was a whitefish hatchery, 20x50 feet, over-crowded with apparatus, and deficient in every particular essential to extended and convenient work. In this house about 20,000,000 whitefish eggs were running in 207 jars. The house was dependent for its supply of eggs upon such yearly bargains as the energetic superintendent could make with fishermen on the river. The only favorable arrangement he had made up to this time was with Mr. Geo. Collins, of Fort Wayne fishery. At Detroit was an overseer and an assistant besides the superintendent.

2. At Paris a meagre supply of stock fish from four ponds without a single proper spawning race had furnished about 350,000 brook trout eggs. The condition of the property in other respects will be understood from the improvements noted under the general account of Paris station. An overseer and assistant were in charge.

3. At Glenwood were the few carp remaining, in as good private hands as could be found, but up to that time nothing but expectation had been realized from them.

4. In June of each year there was either a substantial work in gathering silver eels from the Hudson at Troy, N. Y., for planting in central and southern counties of the State; or a hatch and planting of pickerel, or wall-eyed pike, this work being done principally by the men from Detroit hatchery.

The present condition of operations is as follows:

1. At Detroit, a complete hatchery, 40x80 feet, with 41,500,000 whitefish eggs running (Dec. 1st, 1884) in 312 jars, with about 10,000,000 eggs in reserve to fill up the jars as they work off, or else available to exchange with others for ova of other kinds we may need. The number of jars can be increased to 416, with capacity for 55,300,000 whitefish eggs. A valuable fishery (Fort Wayne) under our control, the plant being owned by the State, where this year with a catch of less than 3,000 fish we have laid down over 51,000,000 whitefish eggs, and with an average good catch our share of the proceeds will pay the entire expense of getting the ova. An overseer and one regular assistant, two extra hands while gathering ova and planting.

2. At Paris, the same property increased in effectiveness 100 per cent., with 7 ponds, 2 large wild ponds, 6 covered spawning races, 4 nursery ponds or races, and one large wild nursery. At this time (Dec. 1st, 1884) there are in the hatching trays 450,000 brook trout eggs taken from own fish, and 700,000

salmon trout eggs ready to place in the troughs, taken at the Alpena fisheries. An overseer and one regular assistant.

3. At Petoskey, a completely appointed whitefish hatchery, 30x60 feet, with 208 jars ready to be put in commission as soon as the water supply can be furnished, having a capacity of 28,000,000 whitefish eggs. An overseer detailed for work at Paris, or Detroit, or Glenwood, while this hatchery is out of commission.

4. At the State Agricultural College arrangements completed for an extensive carp and bass work, with all the ground and water that can be used to advantage. Awaiting appropriation for improvement.

5. At Sault Ste. Marie, a lease procured from United States government of ground, with abundance of the finest water for brook trout, salmon trout, schoodic salmon, and whitefish. Awaiting appropriation for improvement.

6. At Glenwood, two new spawning ponds and a good stock of carp for a branch carp station.

7. At Detroit, an organized office with a Secretary, rendered necessary by the extent of the work to be systemized and the increasing correspondence of the Commission.

This comparison is made for the purpose of showing whether or not a reasonably good use has been made with the increased appropriation for these two years, and not in the slightest to disparage the work of two years ago, for that was the foundation upon which this is built.

I.—ORGANIZATION.

Since the submission of the last biennial report the following changes have been made in the organization of the Commission and the working force under its direction.

At a meeting held February 19, 1883, Dr. Parker was elected President of the Board for the ensuing year.

The necessity and advisability of appointing a Secretary of the Board, to be regularly employed and paid for his services, and to perform the duties under the direction of the Commissioners, was discussed at length, and it was the unanimous opinion that for the proper attention to these duties some one should be employed to act in such capacity, and thereupon Mr. Herschel Whitaker was appointed Secretary, his compensation to be thereafter fixed.

At a meeting of the Board held in March, 1883, regulations were adopted reorganizing the Board and to systematize its work, which regulations are set forth in appendix.

During this month Mr. W. D. Marks was put in charge of the Paris station. Mr. Marks had formerly been employed by the New York Commission, and his thorough acquaintance with trout culture has been of great advantage to the Commission, as has been manifested by his suggestions and intelligent direction of the improvements carried forward at Paris.

In July Mr. Wm. A. Butler, Jr., was appointed treasurer of the board. Mr. Butler kindly consented to attend to the details of disbursement of the funds, and serves without compensation.

In September, 1883, the Petoskey station having been completed, Mr. Geo. W. Armstrong, who had formerly been employed by the board, in connection with its work in the matter of plants, etc., was permanently employed as overseer of that station, and Mr. Chas. H. Brownell was employed as his assistant. Mr. Eli Tinlan was also employed as assistant at the Detroit station.

The drowning of Mr. Chase, Mr. Armstrong and Mr. Brownell on the 11th of Nov., 1883, necessitated various changes and additions to the force, and immediately thereafter Mr. W. D. Marks was promoted to be acting superintendent until a regular superintendent should be appointed. Mr. E. O. Chase was appointed overseer of the Detroit station and Mr. A. W. Marks was engaged to take the place of Mr. Armstrong at Petoskey. Mr. Orr Marks was appointed overseer at Paris.

In March, 1884, the board having duly considered the applications presented to it by various parties to be appointed superintendent, determined to appoint Mr. Walter D. Marks, taking into consideration his active and intelligent conduct of the work of the commission for the period succeeding the death of Mr. Chase, and he was so appointed.

Upon the closing of the Petoskey hatchery in the winter of 1884 a reduction of the force was necessary and Phillip Tinlan and Archer C. Babbitt and Mr. Golloway, assistants at Detroit and Paris, were discharged and A. W. Marks was detailed for special service to the Paris station.

In May, 1884, A. W. Marks returned to Petoskey, taking charge of that station.

In June, 1884, Mr. A. J. Kellogg resigned his office as fish commissioner, and Mr. Herschel Whitaker was, upon the application of the board to the Governor, appointed in his stead. Mr. Kellogg was elected on the 9th of June to succeed Mr. Whitaker as secretary.

On the 1st of July, 1884, Eli Tinlan was appointed overseer of the Detroit station, E. O. Chase retiring.

The board is at present constituted as follows:

Dr. J. C. Parker, president.

Mr. John H. Bissell,
Mr. Herschel Whitaker, } Commissioners.

Mr. W. D. Marks, superintendent.

Mr. A. J. Kellogg, secretary.

Mr. Wm. A. Butler, jr., treasurer.

Mr. Eli Tinlan, overseer at Detroit whitefish station.

Mr. Floyd C. Marks, assistant.

Mr. A. W. Marks, overseer of the Petoskey station.

Mr. Orr D. Marks, overseer of the Paris Station.

Mr. Archie C. Babbitt, assistant.

Regular meetings of the board have been held when all the commissioners were present as follows:

February 19th, March 29th, July 7th, Sept. 11th, Nov. 3d, 1883; January 10th, March 26th, May 10th, June 10th, September 16th, 1884.

Special meetings have been held as follows:

February 27th, 1883, at Lansing.

Present: Mr. Kellogg and Mr. Bissell.

June 9th, 1884, a meeting held at Detroit.

Present: Mr. Bissell and Mr. Whitaker.

June 16th, a meeting at Detroit.

Present: Mr. Bissell and Mr. Whitaker.

FISH OAR FOR PLANTING AND ACKNOWLEDGMENT TO RAILROADS.

The distribution of the fry of the whitefish and trout in the inland waters and great lakes of the State necessarily involves large shipments by rail to

points remote from the hatching stations, and also involves the transportation of men and material over many different lines of road. This work necessitates the use of one or two cars for a period of nearly two months in the spring of the year, and the cars needed for such distribution have up to this date been procured from the different railroads. Many times it has been a matter of extreme difficulty to procure a suitable car for this purpose, for the reason that at this period of the year nearly all the railroad companies require all their rolling stock for use in their own business. The necessity for quick transportation of fry from the hatchery to points at which they are deposited in the waters requires that all shipments should be made upon express trains, and the different roads, so far as requested, have afforded the Commission the opportunity of having its car attached to express trains, thereby expediting shipments. The Grand Rapids & Indiana and the Detroit, Lansing & Northern roads have within the past two years furnished cars for this purpose to the Commission at quite reasonable rentals for their use, and have afforded every facility within their power to forward the work of the Commission in this respect. These roads, as well as other roads hereafter mentioned, have furnished free transportation for employes and material. The Commission desires to make a fitting acknowledgment to the following roads for permission to attach their car to express trains, and for their courtesy in passing men and material over their roads free of charge: The Grand Rapids & Indiana, Detroit, Lansing & Northern, Flint & Pere Marquette, Michigan Central, Lake Shore & Michigan Southern, Canada Southern, Detroit, Grand Haven & Milwaukee, Chicago & West Michigan, Detroit & Bay City, Jackson, Lansing & Saginaw, Grand Trunk, and Marquette & Mackinaw.

In the report of two years ago we recommended that an appropriation be made for a car specially constructed for the purposes of the distribution of fry, which should be owned by the Commission and be at its disposal when required. While the Board remains of the opinion that in the near future such means of transportation will be required, and a car for that purpose should be constructed, still we think at present, if we can be reasonably sure that the facilities we have enjoyed from the roads above mentioned will be extended to us at the same reasonable cost, that the need of such a car at present is not so urgent as it otherwise would be, and the Board will not at present ask for an appropriation for that purpose.

CONCLUSION.

Fish Culture in 1884.

The present aspect of this subject is far different in many respects from what its advocates and promoters of ten or more years ago believed it would be at this time. The general enthusiasm of the early movement, as it seized upon the naturalist and sportsman of ten or fifteen years ago in the blush of its first successful experiments, has not entirely faded away, but has ripened into a deep conviction on the part of an ever increasing number of intelligent men that fish culture has solved one-half of the question, "can the fisheries be preserved?" and has now settled down upon business-like principles and methods to do its part. The other half of that question must depend for its answer upon wise measures for protection. This is true of almost every State and Territory in the Union. In the central and southern portions of the Union the artificial cultivation of the useful varieties of carp is increasing

with great rapidity and success. On the Pacific coast the salmon, valuable for smoking and canning, are being propagated not only by States, but on some rivers by the great canning establishments, where they are secure of the benefits of their labor in that direction. On the Atlantic coast the re-establishment of the shad by the United States and the State Commissions, the demonstration that has been made in Maine and some other New England States, of the practicability of restoring the Atlantic salmon to several rivers where once this fish was found in great abundance, the successful establishment of our eastern brook trout in the streams of the Pacific States, and the natural complement of that fact in successfully establishing the California or Rainbow Trout in States eastward of the Mississippi river, with what we have said elsewhere of the work in this State (and the same kind of work is being done in Ohio, Minnesota, and Wisconsin), all point incontestably to the truth of the fact above asserted. In almost all the States the work is being more thoroughly prosecuted than ever. Minnesota has just added the Chase automatic jar to its other equipment, and is joining the whitefish work. The Pennsylvania Commission with new life and energy infused into it, is proposing to engage in whitefish work at Erie in another year. The reports of all the States show that a more comprehensive and business-like view of the subject is gaining ground, and that fish culture means now a real and substantial aid in the maintenance of great industrial fisheries, and not mainly gratification to the fancies of a small sporting class in the extension of game fishes, or experimental operations by specialists in natural history. Fish culture, it is true, owes very largely its eminent position to-day to the successful experiments of the one, and the enthusiasm of the other; but it has now got beyond its leading strings and is beginning to be appreciated in its proper sphere as a useful adjunct to the public business of the State.

In bringing about this prosperous state of fishery affairs, the work of the United States Fish Commission has been, as it ought to be, pre-eminent. Its report for the year 1882, an octavo volume of 1,100 pages, which has just appeared, is a notable publication in the history of fish culture. Our space and time forbid as extended a review of it as we should like to make, for there is much valuable information in it referring to matters in which this State is immediately interested, which we should like to present for the benefit of many persons who may not see the original. We very heartily commend an examination of the publications by the United States Fish Commission to every one who seeks to acquire a comprehensive view of what has been done and what can be done in this department of public work, and to further an industry of national importance. We feel constrained to quote the following from Prof. Baird's introductory remarks, which is pertinent to our Michigan work:

"The work of increasing the supply of valuable fishes in the waters of the United States, whether by artificial propagation or by transplantation, although very successful, may be considered as yet in its infancy.

"It must be remembered that the agencies which have tended to diminish the abundance of fish have been at work for many years, and are increasing at an enormous ratio. This, taken in connection with the rapid multiplication of the population of the United States, makes the work an extremely difficult one.

"If the general conditions remained the same as they were fifty years ago it would be a very simple thing to restore the former equilibrium.

"At that time, it must be remembered, the methods of preservation and wholesale transfer, by means of ice, were not known, while the means of quick transportation were very limited. Hence a small number of fish supplied fully the demand, with the exception, of course, of species that were salted down, like the cod, the mackerel, and the herrings (including the shad). At that time a comparatively small quantity supplied the demand for fresh fish, and it was easy to more than meet the demand. Now, however, the conditions are entirely changed. The whole country participates in the benefits of a large capture of fish, and there is no danger of glutting the market, since any surplus can be immediately frozen and shipped to a distance or held until the occurrence of a renewed demand.

"Another impediment to the rapid accomplishment of the desired result is the absence of protective legislation of a sufficiently stringent character to prevent unnecessary waste of the fish during the critical period of spawning, and the erection or maintenance of impediments to their movements in reaching the spawning grounds. This is especially the case with the shad and the salmon, where the simple construction of an impassable dam, or the erection of a factory discharging its poisonous waste into the water, may, in a few years, entirely exterminate a successful and valuable fishery.

"It is to be hoped that public opinion will be gradually led up to the necessity of action of the kind referred to, and that year by year a continued increase in the fisheries will be manifested. Even if this does not occur as rapidly as some may hope, the experiments so far furnish the strongest arguments in favor of continuing the work for a reasonable time. A diminution that has been going on for fifty or more years is not to be overcome in ten, in view of the increasing obstacles already referred to."

Following a very complete statement of the methods employed by the U.S. commission, in connection with the tenth census, to procure a fishing census of the United States, is given this brief summary of results:

"The general results of the investigations from the statisticians' standpoint may be briefly summarized as follows:

"In 1880 the number of persons employed in the fishery industries of the United States was 131,426, of whom 101,684 were fishermen and the remainder shoremen. The fishing fleet consisted of 6,605 vessels (with a tonnage of 208,297.82) and 44,804 boats, and the total amount invested was \$37,955,349, distributed as follows: Vessels, \$9,357,282; boats, \$2,465,393; minor apparatus and outfits, \$8,145,261; other capital, including shore property, \$17,987,413.

"The value of the fisheries of the sea, the great rivers, and the great lakes was placed at \$43,046,053 and that of those in minor inland waters at \$1,500,000; in all, \$44,546,053. These values were estimated upon the basis of the prices of the products received by the producers, and if average wholesale prices had been considered the value would have been much greater. In 1883 the yield of the fisheries was much greater than in 1880, and prices, both 'at first hand' and at wholesale, were higher, so that a fair estimate at wholesale market rates would place their value at the present time rather above than below the sum of \$100,000,000."

Many suggestions have been made for a prudent investment of the surplus revenues now lying in the treasury of the United States, all of which have been open to some criticism, and it may be rash to add another, but, if any statesman should by accident read this report, we take the liberty of suggest-

ing to him that no better use could be found for a portion of the surplus than investment by the United States fish commission in completing and equipping its stations for research, increasing and perfecting its stations for artificial propagation of fish and oysters, and in further facilities for extending its work by steamers on the Atlantic coast, and additional stations for work in aid of inland (as distinguished from seacoast) fisheries.

We wish, also, to make due acknowledgment for assistance rendered by the U. S. fish commission to the work in this State. A fair share of whitefish plants made in Lake Michigan, and all made in Lake Huron, are a gain to our waters. We are also indebted to the U. S. commission for grants of schoodie salmon eggs. For these we make acknowledgment on behalf of Michigan.

All of which is respectfully submitted.

JOEL C. PARKER,
JOHN H. BISSELL,
HERSCHEL WHITAKER,
Commissioners.

December 1st, 1884.

APPENDIX.

- I. TABLE OF PLANTS.
- II. PROPOSED BILL FOR REGULATION, ETC.
- III. CORRESPONDENCE.
- IV. CIRCULARS.
- V. MEMORIAL.
- VI. INVENTORIES—CONDENSED.
- VII. FINANCIAL STATEMENT.
- VIII. REGULATION.
- IX. FISHERY COMMISSIONERS.

I.—TABLES OF PLANTS.

TABLE A.—WHITEFISH PLANT FOR 1883.

Lake Michigan—		
St. Joseph, April 19	2,000,000	
South Haven, April 16	2,000,000	
Ludington, April 11	2,000,000	
Grand Haven, April 28	2,000,000	
Harbor Springs, April 24	2,000,000	
Straits of Mackinaw, May 9	500,000	
Lake Superior, Marquette, May 10	2,000,000	
Lake St. Clair, Grosse Pointe, May 20-21	3,000,000	
Detroit river, Hurley's dock, Detroit, May 18-20	1,700,000	
Fort Wayne fishery, May 20	1,000,000	
Grosse Isle, May 23-26	1,020,000	
Belle Isle, May 25	3,000,000	
Loon lake, Dayton Plain, Oakland, May 21	1,500,000	
Sent United States Commissioner, Indiana	15,000	
Total	23,735,000	

NOTE.—The numbers in the above plants are not as they appear on our books, but are undoubtedly nearer accurate for the reason that the estimates of the plants that year over-ran the number of fish actually hatched. The total given above is what we know the jars could hold (and they were well filled that year), less the allowance of 16 per cent for all accidents and the percentage that always run off. The plants at Hurley's dock were often made at night, being forced because there was no room for the fish in the cramped and limited tank. The other tanks were probably a little less than reported, and that at Hurley's dock more than reported.

TABLE B.—WHITEFISH PLANT, 1884.

WHERE PLANTED.	NUMBER.	DATE.	NAME OF PLANTER.	WHERE PLANTED.
Lake Michigan.	2,000,000	April 4, '84	E. O. Chase	Off South Haven.
Lake Michigan.	2,000,000	" 8, '84	A. Marks and E. O. Chase	Ludington.
Lake St. Clair.	4,000,000	" 9, '84	W. D. Marks	Grosse Point.
Detroit river.	4,000,000	" 10, '84	W. D. Marks	Fort Wayne.
Lake Erie.....	4,000,000	" 12, '84	A. Marks and E. O. Chase	Monroe Harbor.
Lake Michigan.	3,000,000	" 14, '84	Chase & Marks	Muskegon.
Detroit river.	4,000,000	" 14, '84	W. D. Marks	Belle Isle.
Lake Michigan.	2,800,000	" 15, '84	A. Marks and E. O. Chase	Grand Haven.
Lake Michigan.	2,000,000	" 20, '84	Chase & Marks	Traverse Bay.
Lake Huron.	2,000,000	" 24, '84	Chase & Marks	Cheboygan.
Lake Michigan.	2,000,000	" 28, '84	Chase & Marks	St. Joseph.
Detroit river.	300,000	May 1, '84	J. P. Clark	Sugar Island.
Lake Michigan.	2,500,000	" 1, '84	Marks & Chase	Mackinac.
Lake Michigan.	2,000,000	" 5, '84	Marks & Chase	Harbor Springs.
Detroit river.	1,000,000	" 5, '84	Ell Tinlin	Hurley's Dock.
.....	150,000	" 10, '84	E. O. Chase	Drayton Plains.
Total	37,750,000			

TABLE C.—DEPOSITS OF BROOK TROUT, 1883.

COUNTY AND NAME OF STREAM.	Township where Located.	Date of Deposit.	Name of Depositor.	No. of Fish.
Charlevoix:				
Boyne river.....	Boyne Falls....	March 20, '83..	Wm. Miers.....	22,000
Genesee:				
Begole creek.....	Geneseeville....	April 4, '83....	Chase & Marks..	10,000
Grand Traverse:				
Stream not given.....	Fife lake.....	March 20, '83..	D. W. Hight....	6,000
Private pond and creek..	Williamsburg..	March 20, '83..	F. H. Vinton....	12,000
Isabella:				
Stream not given.....	Sherman City..	Feb. 24, '83....	Albert Hoiles..	9,000
Kent:				
Stream not given.....	Grand Rapids..	March 5, '83....	J. M. Metheany..	40,000
Mill and Rattleford creeks	Grand Rapids..	March 9, '83....	Chas. Ogden....	30,000
Kalkaska:				
Boardman river.....	Kalkaska.....	March 20, '83..	H. W. Hill.....	9,000
Mecosta:				
Cedar creek.....	Paris.....	March 6, '83....	Chas. Ogden....	14,000
Tributary to Pine river..	Blanchard.....	March 22, '83..	H. T. Blanchard..	9,000
Cheney creek.....	Paris.....	April 24, '83..	O. D. Marks.....	5,000
Buckhorn Creek.....	Paris.....	April 24, '83..	O. D. Marks.....	2,000
Muskegon:				
Landford.....	Montague.....	April 10, '83..	O. D. Marks.....	30,000
Wexford:				
Silgo creek.....	Not given.....	March 22, '83..	Frank Ogden....	21,000

TABLE D.—DEPOSITS OF BROOK TROUT, 1884.

COUNTY AND NAME OF STREAM.	Township where Located.	Date of Deposit.	Name of Depositor.	No. of Fish.
Berrien:				
Spring creek.....	Three Oaks....	March 17, '84..	A. W. Marks.....	9,000
Barry:				
Cold river.....	Parmelee.....	March 31, '84..	A. W. Marks.....	10,000
Emmet:				
Minnehaha creek.....	Petoskey.....	March 20, '84..	A. W. Marks.....	20,000
Stream not given.....	Alison.....	April 24, '84..	O. D. Marks.....	5,000
Grand Traverse:				
Betner's creek.....	Betner's Station	April 11, '84..	A. C. Babbitt....	10,000
Clare:				
Chippewa and Tobacco rivers	Farwell.....	March 27, '84..	A. C. Babbitt....	10,000
Cheboygan:				
Elliott pond.....	Cheboygan.....	April 9, '84....	Wm. Elliott.....	15,000
Isabella:				
Spring creek.....	Sherman City..	March 7, '84....	O. D. Marks.....	10,000
Kent:				
South branch of creek....	Casnovia.....	Feb. 25, '84....	A. W. Marks.....	12,000
Rogue river.....	Rockford.....	March 24, '84..	A. W. Marks.....	9,800
Stream not given.....	Edgerton.....	April 15, '84..	A. Durgie.....	5,000
Kalamazoo:				
Portage.....	Kalamazoo.....	March 14, '84..	A. W. Marks.....	15,000
Pine creek.....	Kalamazoo.....	March 18, '84..	O. D. Marks.....	9,000
Allerton brook.....	Galesburg.....	March 18, '84..	O. D. Marks.....	9,000
Portage and Bear creeks..	Cooper.....	March 18, '84..	O. D. Marks.....	9,000
Stream not given.....	Richland.....	March 18, '84..	O. D. Marks.....	9,000
Lake:				
Sanford.....	Baldwin.....	March 23, '84..	O. D. Marks.....	12,000

TABLE D.—DEPOSITS OF BROOK TROUT, 1884.—*Continued.*

COUNTY AND NAME OF STREAM.	Township where Located.	Date of Deposit.	Name of Depositor.	No. of Fish.
Livingston:				
Spring brook.....	Green Oak.....	March 23, '84..	W. D. Marks....	9,000
Muskegon:				
Clear lake and Morngood lake.....	Trent.....	March 6, '84... Feb. 25, '84...	A. W. Marks....	10,000
West branch Crocker cre'k.....	Montague.....	March 26, '84..	A. W. Marks....	12,000
Stream not given.....				9,000
Mecosta:				
Horner creek.....	Sylvester.....	March 21, '84..	A. W. Marks....	10,000
Ranney creek.....	Crapo.....	March 13, '84..	S. C. Ranney....	1,000
Stream not given.....	Big Rapids.....	April 2, '84...	O. D. Marks....	10,000
Printer and Bridges creeks.....	Mecosta.....	March 31, '84..	O. D. Marks....	10,000
North and south branch Big creek.....	Morley.....	March 13, '84..	A. W. Marks....	9,000
Cheney creek.....	Parls.....	April 18, '84..	O. D. Marks....	7,000
Mason:				
Clear and Keby creeks....	Ludington.....	March 3, '84... March 3, '84...	A. W. Marks....	12,000
Newaygo:				
Stream not given.....	Newaygo.....	April 1, '84...	A. W. Marks....	10,000
Bigelow creek.....	White Cloud....	April 1, '84...	W. D. Marks....	10,000
Otsego:				
Spring creek.....	Elmira.....	March 8, '84...	L. S. Carver....	1,000
Oakland:				
Mill creek.....	Davisburg.....	April 3, '84...	A. W. Marks....	10,000
Ottawa:				
Private pond.....	Holland.....	April 14, '84..	A. C. Babbitt...	9,000
Osceola:				
Brick-House creek.....	Crapo.....	April 18, '84..	W. Sebastian...	10,000
Bisbee creek.....	Hersey.....	April 18, '84..	J. Bisbee.....	5,000
Van Buren:				
Private pond.....	Lawton.....	April 1, '84...	John Elyea....	1,000
Washtenaw:				
Stream not given.....	Saline.....	April 21, '84..	O. D. Marks....	10,000
Spring brook.....	Ann Arbor.....	April 4, '84...	W. D. Marks....	10,000
Wexford:				
Cedar creek.....	Manton.....	April 4, '84...	A. C. Babbitt...	10,000
Total.....				353,000

TABLE E.—PLANT OF EELS IN 1883.

DATE.	County.	Town.	Depositor.	Where Planted.	No. of Fish.
June 13.	Allegan	Fennville	P. C. Whitbeck	No place given	9,000
June 13.	Berrien	Sawyers	W. A. Keith	No place given	9,000
June 13.	Berrien	Three Oaks	Jas. Fields	No place given	9,000
June 19.	Barry	Irving	Fred Black	No name given	3,000
June 19.	Clare	Farwell	H. Woodruff	Mill pond and Tobacco river	9,000
June 19.	Eaton	Kalamo	O. W. Gridley	Lacey lake	9,000
June 26.	Katon	Dimondale	G. W. Armstrong	Grand river	8,000
June 19.	Ingham	Okemos	Thos. McMannon	Mud lake	9,000
July 11.	Ingham	Bankers	R. D. Lane	Mill lake	8,000
July 12.	Ingham	Leslie	Jas. Blackman	Island and Huntton lakes	6,000
.....	Ionia	Ionia	J. W. Weeks	No place given	9,000
June 13.	Jackson	Leoni	A. A. Sullivan	Gillett and Mud lakes	9,000
June 13.	Kalamazoo	Schoolcraft	J. Hartman	Black river	4,000
July 12.	Kent	Oakfield	J. H. Saylor	Scum lake	6,000
July 19.	Livingston	Pinckney	S. G. People	No place given	9,000
July 12.	Livingston	Brighton	P. O. Clark	Mount lake	3,000
July 12.	Livingston	Brighton	F. T. Hyne	Bidwell lake	3,000
July 5.	Lapeer	Attica	A. Williams	No place given	6,000
July 5.	Lapeer	Imlay City	H. D. Goodrich	Goodrich lake	4,000
June 19.	Muskegon	Muskegon	M. G. Averill	Bear and Muskegon lakes	9,000
July 11.	Monroe	Dundee	Wm. A. French	River Basin	9,000
July 25.	Monroe	Otter Lake	W. C. Cummings	Otter lake	4,000
June 13.	Ottawa	Holland	Jno. Roost	Black lake	9,000
.....	Oakland	Rochester	J. Van Husen	Mill-pond and Small lake	4,000
July 12.	Ottawa	Spring Lake	C. A. Pearson	Spring lake	6,000
June 19.	Shiawassee	Fremont	John Cole	No place given	12,000
June 19.	Shiawassee	Fremont	H. Jacobs	No place given	6,000
June 13.	Van Buren	Lawton	John Elyes	Henry lake	9,000
June 13.	Washt'naw	Dexter	C. A. Hardman	Forty-acre lake	9,000
July 3.	Washt'naw	Chelsea	R. S. Armstrong	No place given	8,000
July 3.	Washt'naw	Dexter	P. Flemming	Cranberry lake	4,000
July 11.	Wayne	Wyandotto	G. S. Paine	Monguagon lake	3,000
July 11.	Wayne	Rockwood	John Strong	Huron river	6,000
July 25.	Wayne	Detroit	E. O. Chase	Detroit river	6,000

TABLE F.—PLANT OF WALL-EYED PIKE, 1884.

DATE.	County.	Town.	Depositor.	Where Planted.	No. of Fish.
June 10.	Livingston	Fowlerville	W. B. Gale	Cass lake	100,000
May 26.	Oakland	Daviesburg	E. A. Botsford	Long lake	100,000
June 9.	Oakland	Pontiac	C. O. Buddington	Cass lake	240,000
June 11.	Oakland	Commerce	John Corbitt	Long lake, Straight lake and Snyder lake	100,000
.....	St. Clair	Algonac	W. D. Marks	St. Clair river	400,000
.....	St. Clair	Algonac	W. D. Marks	St. Clair river	560,000
.....	St. Clair	Algonac	E. O. Chase	St. Clair river	140,000
.....	Washtenaw	Ypsilanti	J. E. Bassett	Huron river	200,000
.....	Washtenaw	Ypsilanti	E. Batwell	Huron river	200,000
Total.	.....	.....	.....	.....	2,040,000

II.—PROPOSED BILL FOR REGULATION.

A BILL TO SECURE ENFORCEMENT OF THE LAWS REGULATING THE FISHERIES OF THIS STATE AND THE GATHERING OF FISHERY STATISTICS, FOR THE APPOINTMENT OF AN INSPECTOR AND WARDENS FOR THAT PURPOSE, AND DEFINING THE DUTIES OF SUCH OFFICERS AND ALL PERSONS IN RELATION TO THE SAME.

SECTION 1. *The People of the State of Michigan enact,* The State Board of Commissioners are authorized and directed, with the approval and consent of the Governor, to appoint and employ a suitable person as Inspector of Fisheries, with the powers and duties prescribed in this act; the Inspector to hold his office for the term of two years, unless sooner removed by the Board of Commissioners, and receive a salary of not more than fifteen hundred dollars (\$1,500) per annum and such expenses in the performance of his duties as the Board of Commissioners may approve and from time to time direct from moneys appropriated to their use for the purpose contemplated by this act.

SEC. 2. The Board of Commissioners shall appoint and employ not less than three nor more than five Wardens for the State, upon the nomination and recommendation of the Inspector, to hold office for one year, unless sooner removed by the Inspector, with the approval of the Commissioners. They shall receive such compensation and allowance for expenses in gathering statistics and in market inspection, as the Commissioners may direct, to be paid from moneys appropriated to carry out the purposes of this act, and for all other services in prosecution, making arrests and seizures, they shall receive from the county where the service is performed the same fees and mileage allowed by law to sheriffs. In cases not otherwise provided for the compensation shall be two dollars (\$2) per day for each day's actual service. The Inspector may, in case of necessity, employ Deputy Wardens, who, for the time of their employment, shall have all the powers of Wardens and be subject to the like control and direction.

SEC. 3. The Board of Commissioners shall, within ten days of the appointment or removal of the Inspectors of Fisheries and the Wardens, notify the Secretary of State of the fact, who shall forthwith inform the clerk and sheriff of each county of this State, and also keep a record of such appointments and removals in his office.

SEC. 4. The Inspector's certificate of appointment shall be made under the seal of the Commission and the hand of at least two members of the Board; that for each Warden and Deputy Warden shall state the counties for which he is appointed under the hand of the Inspector, countersigned by one Commissioner. Such certificates shall be received in all courts and by all officers of this State as evidence of the official character of such officers, and warrant the exercise of all lawful powers conferred upon them by law.

SEC. 5. The Inspector of Fisheries, under the general direction of the Board of Commissioners, and the Wardens, under the direction of the Inspector, shall strictly enforce all laws of this State now in force, or hereafter enacted for the government and regulation of the fisheries in all the waters of this State. They shall prevent the capture or killing in the ways or times or waters or of sizes prohibited by law, and prosecute all offenders and offenses against the fisheries laws as the same or any general law may provide, and to that end they are authorized and directed—

1. To seize and keep all implements used or intended for use in the capture, killing, or destruction of fish contrary to law.

2. To arrest all persons found in the act of capturing or killing fish in the ways or times or waters or of sizes prohibited by law; and,

3. To prosecute according to law all persons against whom the Inspector or Wardens shall have evidence of the commission of like offenses.

In prosecutions under this (3) subdivision, the complaint shall be held sufficient if made under oath by such officers upon their information and belief.

SEC. 6. All fines and other penalties imposed and collected under the fisheries laws, shall be paid forthwith by the officers by whom collected, to the county treasurer of the county in which collected, and by him transmitted to the State treasurer, to be by him credited to the State Board of Fish Commissioners, and subject to use by them, either in carrying this act into effect, or, if not needed in addition to the appropriation made for that Board for artificial propagation and distribution of food fishes.

SEC. 7. The Wardens shall gather statistics of all matters relating to the fisheries within the counties or districts for which they are appointed, including the number, sizes, and kinds of nets used, the number, kinds, and sizes of boats used, the number of men engaged or employed in capturing and marketing fish, the places and manner of using nets, the number, weights, and kind of fish taken, and the condition in which they are marketed; the wages of the fishermen, the number of days they are employed in each season, the rates at which the various kinds of fish are sold, and the amount of capital employed in the fisheries, and such other facts as they may be directed by the Inspector. Such reports to cover each year from January 1 to the end of the season of the same year. These reports to be made upon blanks provided by the Commissioners, and returned to the Inspector on or before December 15 each year. The Warden's reports shall be compiled by the Inspector, and included in his reports to the Board of Commissioners. The Wardens shall further, under the direction of the Inspector, perform such duties in market inspection of fish and inspection of nets and other implements as may be required of them. They shall also take and include in their reports all complaints made by the fishermen and fish dealers respecting the regulation of fisheries, with their own comments upon the same.

SEC. 8. The Inspector shall annually, and as often as required by the Board

of Commissioners, report to them the general condition of the fisheries of the State, including in the annual report statistics gathered by the Wardens, covering all his official operations and acts, as well as the operations of the Wardens and deputies under this law.

He shall from time to time inspect nets and other apparatus used, or intended for use, in fishing, the methods of fishing, and see that no apparatus for or methods of fishing are employed contrary to law.

He shall from time inspect fishing stations and grounds, and the warehouses, freezing and packing-houses of fishermen and dealers, as well as public markets and stores, to prevent the handling or sale of fish within the sizes or weights prohibited by law; and whenever such fish, under weight or size, are found, to seize the same and prosecute the persons in whose possession the same are found. All fish so seized, as well as the entire contents of every package in which they are found, shall be forfeited to the State and delivered to the nearest poor-house or State asylum for the insane.

SEC. 9. All persons fishing in any of the waters of this State are required to display and exhibit to the Inspector, Wardens, or Deputy Wardens all the nets and other apparatus employed by them, or intended for use, upon demand by any such officer, as well as the methods of using such implements. And such persons are also required to furnish to any of the same officers as complete and full reports upon, or answer to questions relating to the subjects said officers are required to report upon, as the circumstances or the ability of the person interrogated will permit. The provisions of this section shall apply to all dealers, wholesale or retail, in fish. Every person who fails or refuses to comply with the requirements of this section shall, upon conviction before a justice of the peace or in any municipal court having criminal jurisdiction, be punished by a fine of not less than ten dollars (\$10) nor more than fifty dollars (\$50), besides costs, for each offense, and in addition thereto by imprisonment in the county jail for thirty days, in the discretion of the court in which conviction is had. Every person convicted of such offense shall be committed until the fine is paid.

SEC. 10. It is hereby made the duty of the sheriff and prosecuting attorney, their deputies and assistants, in every county of this State to aid the officers aboved named in the execution of their duties under this law whenever called upon, and in particular the sheriff shall assist the Inspector, Wardens, or Deputy Wardens in making seizure of nets or other unlawful fishing implements, or in making arrests whenever called upon; to execute all process promptly, and make arrests where complaints are made by the fishery officers. For all such services the sheriff shall receive from the county in which the service is rendered the usual lawful fees and allowances. The prosecuting attorney shall advise the fishery officer, draw complaints or other criminal pleadings, attend preliminary examinations and trials personally, and by all means in their power aid in the successful execution of this act.

SEC. 11. The waters to which this act shall apply are defined and declared to be all lakes and streams inland not wholly within the boundaries of a single owner, and upon Lakes Erie, St. Clair, Huron, Michigan, Superior and the straits or rivers, with the interior lakes connecting the great lakes, from the shore or bank to the State or national boundary lines. The Wardens or Deputy Wardens may perform their duties and exercise all the powers lawfully possessed by them in every county in the State.

SEC. 12. The Board of Commissioners shall include in their biennial reports

to the Governor summaries of the Inspector's reports, and all action under this law, with such recommendations respecting the same as they may approve tending to the general welfare and improvement of the fisheries and their better regulation.

The following has been suggested as section five in place of that given above, and probably in the main should be adopted. It is thought best, however, to give the bill as originally drawn, and this section five by itself.

SEC. 5. The Inspector of Fisheries, under the general direction of the Board of Commissioners, and the Wardens, under the direction of the Inspector, shall enforce all the laws of this State now in force or hereafter enacted for the government and regulation of the fisheries in all the waters of this State. Said Inspector and Wardens shall have authority to arrest without process, and to detain in custody until they can be conveniently taken before a magistrate, any person or persons found violating any of the laws of this State designed for the protection and preservation of fish in the waters subject to the jurisdiction of this State. Such persons so arrested shall be taken before a justice of the peace of the proper county and proper complaints made against him. No security for costs or order in writing from the prosecuting attorney allowing such complaints shall be required in such cases. When any person found violating any of the laws of this State designed for the protection and preservation of fish in the waters subject to the jurisdiction of this State shall be arrested without process, the officer making the arrest shall seize and take into his possession all implements and material used or intended to be used by the persons so arrested in violating such laws. Such office shall hold such implements and material, irrepleviable, until the final determination of such complaints as shall be made with regard to them. And in making complaints against such persons so arrested the person making the complaint shall embody in the complaint a charge that the implements and materials so seized (describing them) were used, or intended to be used, in violation of law, specifying the manner of such use or intended use. And if, upon the hearing of such complaint, such charge is found to be true, such implements and materials so seized shall be forfeited to the people of this State, and shall be delivered to the agents of the State Board of Fish Commissioners for such disposition as shall be determined upon by said Board. If the accused persons are acquitted the articles seized shall be restored to the possession of the person or persons from whom they were taken. Such Inspector and Wardens shall have authority to seize without process and take into their custody all implements and materials which they shall find being used, or designed to be used, in violating any of the laws of this State designed for the protection or the preservation of the fish in any of the waters subject to the jurisdiction of this State. Such officer shall hold such implements and material, irrepleviable, until the final determination of such complaints as shall be made with regard to them. If no person is found in possession thereof complaint shall be made before a justice of the peace of the proper county, charging that such implements and materials (describing them) were used, or intended to be used, in violation of law, specifying the manner of such use or intended use. Thereupon the justice shall adjourn the hearing of such complaint for a period of not less than thirty nor more than sixty days, and shall give public notice of the hearing of said complaint by filing with the clerk of the county a copy of such complaint, with a notice endorsed thereon of the day to which the hearing of such complaint is adjourned. Upon such

adjourned day the justice shall proceed to the hearing of such complaint. Any person claiming the ownership or a right the possession of the articles seized may appear and contest the allegations of the complaint. If the allegations of the complaint shall be found to be true the implements and materials seized shall be forfeited to the use of the people of this State, and shall be delivered to the agents of the State Board of Fish Commissioners, for such disposition as shall be determined upon by said Board. If the allegation of the complaint shall not be established the articles seized shall be delivered to the person or persons who shall establish a right to their possession.

III.—CORRESPONDENCE ABOUT PLANTS.

In June, 1884, a circular was sent to those who had made plants of fish, who were not in any manner connected with the commission, asking them as to the success or failure of the plants made by them in years past. The following are the replies received:

ROCKFORD, *Kent Co., July 12, 1884.*

The trout planted in the streams in Kent county have done better than any one expected. * * * Some have been caught that weighed one and one-half pounds (three years old). Some have been caught in Rogue river in fine condition. In fact, I have never seen finer ones.

D. E. HILLS.

GRAND RAPIDS, *Kent Co., July 12, 1884.*

We would say that the trout fry planted by us in March, 1882, in a branch of Buck creek, have thriven there. They spawned last fall, the little brook three-fourths of a mile long being fairly alive with them. This spring many have been caught weighing one to one and one-half pounds. At least one-third of the creeks in this county are as well adapted to the growth of trout as could be wished.

TAGGART & WOLCOTT.

WEST BRANCH, *Ogemaw Co., July 14, 1884.*

The trout I planted here in my creek were mostly carried off by breaking of a dam in West Branch river, and overflowing my creek. They were carried into the West Branch river, where they are doing well. You would please us farmers here if you would send us about three thousand trout next spring, for our several streams.

Yours etc.,

OTTO KREBS.

ALLEGAN, *Allegan Co., July 14, 1884.*

In regard to the trout I planted in 1881, I gave one-half of them to R. M. Moore, and the balance I planted in the stream that connects Wetmore and Dumont lakes, and in a brook which heads in Monteray and empties into Rabbit river. I have not heard from those planted in the Wetmore brook, but those Moore and I planted in Monteray and Heath townships are doing well. Mr. Huskinson has caught a great many fine ones. There is no question about the success of the plant. I know of several streams here they would thrive well in. If you will send them I will see they are well planted.

Yours, etc.,

H. B. PECK.

ALLEGAN, *Allegan Co., July 14, 1884.*

The eels planted in Dumont lake, in 1878, have multiplied, and the waters are getting well stocked. They are a success in every lake in this county, as far as tried.

Yours, etc.,

S. S. DRYDEN.

RICHLAND, *Kalamazoo Co., July 14, 1884.*

The only carp found in waters planted by me was one speared by a boy in a pond adjoining my farm, which weighed four pounds. * * * The trout have shown up in every instance, and I trust a great enlargement will be made by the board in that line. Put me down for 50,000 fry.

Yours, etc.,

ELI R. MILLER.

ALLEGAN, *Allegan Co., July 19, 1884.*

Eels that were planted have, I think, done well, as quite a good many have been caught from Miner lake, two and one-half and three feet long. As regards white fish and salmon-trout, can not report favorably, as we have never been able to see any of them since planting them.

Yours, etc.,

W. C. WEEKS.

VICKSBURG, *Kalamazoo Co., July 21, 1884.*

The trout planted in Frank's brook are doing well, thirteen having been caught, one weighing $1\frac{1}{2}$ lbs, and the smallest one lb. If you can send me some trout, catfish, and carp I can plant them in Austin lake and Portage creek, as I think they will do well there. There have been some eels caught there—one $28\frac{1}{2}$ inches long, the smallest $17\frac{1}{2}$ inches long.

Yours, etc.,

G. W. CHAMBERLIN.

KALKASKA, *Kalkaska Co., July 24, 1884.*

The Blue Lake plant has never been heard from, but the landlocked salmon, planted in Log lake, near here, have done well. There are quite a number of persons who have seen them. Quite a few of them have been caught.

Yours, etc.,

A. A. BLEASBY.

DOWAGIAC, *Cass Co., July 15, 1884.*

On my farm is a pond of pure spring water, from two to fifty feet deep, fed by springs, into which the young trout were planted. Only one has been caught, to my knowledge, last summer. That one weighed three-fourths of a pound. The pond empties into the north branch of the Dowagiac creek, which runs through thick timber. My trout have run down into the creek, and some have been caught there. Several fine ones have been taken in the outlet of Pine and Crooked lakes, near this city. The fry I received from Mr. Portman were in bad condition—many of them dead. Send some more and my son will see that they are planted as you direct. We have fine waters in this section for trout, just such streams as I formerly caught them in, in the State of New York.

Yours, etc.,

H. H. TAYLOR.

YPSILANTI, *Washtenaw Co., July 16, 1884.*

Your circular asking about brook trout, planted by me in 1878, I would say that I have caught three. The largest weighed two pounds. I also let some parties from Saline have some last year. They do nicely. I got only a few of the fry at that time. There are other streams here they would do well in.

Yours, etc.,

PETER D. MARTIN.

MUSKEGON, *Muskegon Co., July 17, 1884.*

In your circular referring to trout planted by me in this county, I can say the results are entirely satisfactory, and I find they are doing well in all the brooks planted. There are three other brooks in our vicinity that we would like to stock; also would like to place more in one of the brooks before planted.

Yours, etc.,

J. J. FAY, JR.

MICHIGAN CITY, *July 17, 1884,*

The brook trout planted by me in Newaygo that were furnished by the State, and 10,000 I bought in Wisconsin, have done splendidly. No county in the State is better suited for trout than Newaygo. * * * I have caught them weighing $2\frac{1}{2}$ pounds, some have been caught weighing $3\frac{1}{2}$ pounds. The head waters of the White river ought to be stocked. Although I am writing you from this place, my home is in Newaygo. * * * The planting is a grand success. There are other streams that should be stocked. * * * What I would like to see is the saw-mills stopped from putting saw-dust in the streams. There are several on the Muskegon and White rivers that let all their dust go into the rivers. Trout cannot live where there is saw-dust. * * *

Yours, etc.,

DANIEL PATTERSON.

CEDAR SPRINGS, *Kent Co., July 12, 1884.*

Will say the few carp I planted are doing well. One was caught last month by some strangers who were ignorant of the plant, it weighed three pounds. * * * The eels I planted have done well. The trout I planted three years ago have done splendidly. I saw six that weighed nine pounds. We have quite a number of good streams for trout I would like to see stocked next spring. * * *

Yours, etc.,

C. S. FORD, M. D.

MARSHALL, *Calhoun Co., June 14, 1884.*

Two years ago this month I received from the Board of Fish Commissioners 50,000 young eel, which I planted in the following waters in this vicinity: The mill pond at Marshall, Cedar lake, four miles north of this place, Mat-tawa lake, seven miles south, Squaw lake, Maguire's lake, and Fish lake. The most of these waters are south of Marshall. I could not get the farmers north interested enough to see them planted in the lakes north. But now they keep asking me for eels for the lakes north of this place. I will say that the eels have grown nicely, and already they have taken out of Northern lake young ones that have been bred there this spring and are putting them in other lakes. Boys catch the adult eels that weigh three to four pounds.

Yours, etc.,

A. J. ROWLEY.

PAW PAW, *Van Buren Co., June 16, 1884.*

I see by the newspapers you wish information in regard to waters stocked and waters that should be stocked. * * * There are three or four streams here that have been stocked from three to four years, and it is wonderful the amount of trout that have been caught out of these streams. There have been a great many caught that weighed from two to three pounds. They appear to thrive in our waters. I suppose it is the abundance of food they

get. Can you send me four or five thousand to stock the east branch of the Paw Paw river? I will attend to it myself. * * *

Yours truly,

GERARD HAWKINS.

HART, *Oceana Co., June 17, 1884.*

I wish to state that in this county (Oceana) the result of planting brook trout is of the most satisfactory character. * * * In the spring of 1878 we planted 3,000, and since, we have had them several times from the State. Last year was the first year we were allowed to take them, owing to a special act protecting them. *We now have good trout fishing in every stream that they were planted in. Some trout are taken out that weigh four pounds, several over three pounds.* It is nothing unusual to get one from twenty to thirty ounces.

In the Pentwater river, that runs through this town, we catch grayling and trout close together. We organized a sportsman's club, mainly to protect the streams planted, and we justly feel proud of our efforts, now that success is assured, as we are able to go out at any time and get some of the "speckled beauties" during the open season. Our secretary has maps of the county shewing the streams and date of planting, as well as the number planted.

Yours, etc.,

J. K. FLOOD.

KALAMAZOO, *Kalamazoo Co., June 9, 1884.*

We desire to say to the members of the Commission that the trout planted in this vicinity have exceeded the most sanguine expectations. We have seen trout taken from Spring Brook that weighed $1\frac{1}{2}$ lbs. and have heard of others that exceeded 2 lbs. Two trout were speared by boys in the Portage creek; one measured 12 inches and the other 17 inches in length. From 2,000 to 4,000 trout (it is estimated) have been taken from Spring Brook alone this year. A few have been caught in the Kalamazoo river, and we are confident that if an effort is made in other places to stock the streams tributary to the Kalamazoo, as we have done here, in a few years the Kalamazoo will be one of the noted trout streams of Michigan. * * *

Respectfully yours,

DR. J. A. PARTRIDGE,

THOS. S. COBB,

Ex-Com. of Kalamazoo Gen. Club.

DOWAGIAC, *Cass Co., May 27, 1884.*

DEAR SIR—In reply to your notice in the Evening Journal, I have to say that there are a few streams near this place that are suitable for brook trout. I went out to one of the streams a few days ago and caught two as fine specimens of trout as any that are caught in northern Michigan. There have never been many trout put in the streams here as it was thought they would not do well, but I think it has been demonstrated they will grow as fast and do as well as in any part of the State, and we ask you to furnish us some more young trout to plant at your earliest convenience.

Yours etc.,

F. J. MOSHER.

GRAND RAPIDS, *Kent Co., July 6, 1884.*

DEAR SIR—In March, 1881, there was received here by O. & W. Davis a quantity of trout fry. We deposited them in Bear and several smaller streams in this county. We have this summer visited all places where they were

planted. From one small creek (no name) Mr. Davis and myself took with rod and line in about three hours, 42 fine trout from nine to sixteen inches long. A party took from Bear creek last week a large number, two of them weighed respectively 1 $\frac{1}{4}$, 1 $\frac{1}{4}$ lbs. Every place visited has furnished trout of goodly size and quantity. I visited a feeder of Bear creek and found plenty of small trout from 3 to 4 inches long. Our planting in this county is a complete success.

Yours etc.,

GEO. A. LOVE.

FENTON, *Genesee Co., May 27, 1884.*

DEAR SIRs—I noticed a paragraph in Detroit Tribune asking for information as to the fish of the interior lakes. Being much interested in the work of the Commission, will say for this section that we have never known so abundant a supply of fish of all kinds as this spring. They are taken in large numbers and are affording an abundant supply at low prices. The writer has seen eels taken this spring from a lake where they were planted three years ago that were over three feet long.

Yours, etc.,

A. B. LATOUNETTE.

Office of the Supt. Northern Division G. R. & Q. R. R.

GRAND RAPIDS, *Kent Co., July 12, 1884.*

DEAR SIR:—In reply to your circular letter, I cannot speak of my own personal knowledge as to the result of fish planting in Northern Michigan, but from what I believe to be the fact, most of the small streams which cross our road, and those near our track, have produced trout where, until lately, we never found signs of them. I am firm in the belief that the planting is bringing about good results. It has been generally understood that in the small streams planted two years ago, fishing was prohibited until after two years. Whatever fishing has been done there, has been on the "sly," but from the great number of small trout brought into Petoskey for sale, by Indians and boys, it is evident to me that the seed planted by the commission is now bearing fruit. All the small streams putting into the Muskegon river, in the vicinity of Big Rapids and Paris (of which there are quite a number), are well stocked with trout. Of this I have good evidence, and there is no doubt but this is the result of a hatching started a few years ago south of Big Rapids, and the dam giving way, the trout were carried into the Muskegon river, and they flowed into every little stream that furnished water enough to flood them. Ten days ago I fished in a small stream near Traverse City, where fish had been artificially hatched and the enterprise abandoned on account of the owner having more profitable business in another locality. Three hours' fishing brought me eighty two trout, and there were hundreds in sight, only waiting for a fly. I am a firm believer in the artificial process, and hope to see the good work continued.

Yours very truly,

J. M. METHEANY, *Superintendent.*

COLDWATER, *Branch Co., July 1, 1884.*

DEAR SIR—In compliance with a request printed in the newspapers for information in regard to food fishes, I would say: 1. The plant of Eels in the lakes and streams of Branch county has proved a wonderful success. A number have been caught that would weigh from 3 to 5 pounds, this spring, and they are so plentiful that some portions of the year they have clogged up the water wheels of two of the grist mills within one-half and one miles of this city, the proprietors having to stop running and clean out the wheels. 2. Carp

are multiplying at a fair rate, and a good many are caught, *but only with the spear and net so far*. 3. White-fish (or "chemose," a species of white-fish) are caught also quite frequently, and in size weighing $2\frac{1}{2}$ to 3 pounds. * * * I was not living here at the time of the plant of fish in the waters in this vicinity, but feel an interest in the success of the undertaking, and feel confident that in a short time all the different kinds of fish will be abundant. Aside from my own personal knowledge, I have taken pains to ascertain the within facts from one of the most experienced fishermen in this section. Any information I may be able to furnish the Board in the future, I shall be glad to do so.

Yours, etc.,

GEO. A. RANDALL.

BATTLE CREEK, *Calhoun Co., July 12, 1884.*

DEAR SIR—I planted 3,000 brook trout in the year 1881, in a small spring brook, about one mile long, called Austin brook, just outside the city limits. In the spring of 1882, the brook was alive with them. A few were caught by parties not knowing they were planted there. They were very large for one year old, 9 to 10 inches in length. The law was out this year; over 200 that I have a record of had been caught. All under six inches were placed back in the brook. The largest were about 18 inches long. *Hardly a boat out spearing in April or May, on the Kalamazoo river, but what speared two or three each night.* Trout have been caught this year at many places below and above here—at Galesburg one that weighed over 19 ounces. I planted about 2,000 in 1881, six miles north, in a spring brook two miles long. This also empties into the Kalamazoo river. This has never been examined. * * *

Yours, etc.,

N. A. OSGOOD.

HART, *Oceana Co., July 19, 1884.*

DEAR SIR—Yours in regard to my planting brook trout in the waters of Oceana county were duly received. The plants were a success in every particular. The waters planted are full of trout, and it is no trouble for a person to get a nice string of the beauties from 6 to 18 inches long. A number *have been caught that weighed two pounds.* * * * We have other waters that should be planted.

Yours, truly,

E. D. RICHMOND.

ESCANABA, *Della Co., August 3, 1884.*

DEAR SIRS—I will drop you a line in regard to the fishing here. For the last two years fishing has been a failure. There are about fifty pound-nets in the north end of Green Bay, and each net catches about 1,000 fish per day. About four-fifths of them weigh about one-half pound and under. I have talked with all the gill-net fishermen, and they all agree with me that the only way to protect young fish is to regulate the size of the mesh in pound nets, which is now two and one-half inches, and it should be at least four inches. Pound-net fishermen are in favor of it, or at least those I have talked with about the matter. I have been fishing for the last twenty years, and the two last are the poorest I have ever seen. I have been compelled to lay the nets by, so also have the rest of the gill-net fishermen. This is whitefish I am speaking of. Hoping you will give this matter immediate attention, I am,

Yours, etc.,

JOHN COFFEE.

KALAMAZOO, *Kalamazoo Co.*, June 6, 1884.

GENTLEMEN—We, the undersigned, interested in the success of the work under your supervision, being well satisfied that the success of the plants of trout in the brooks of this State is assured, do respectfully request that this branch of your work for the coming year be greatly enlarged, and a plant of several millions be secured for the coming spring.

(Signed)

GEO. TORREY,
Of Daily Telegraph.
J. PARSONS,
CHAS. A. SMITH,
J. P. WOODBURY,
THOS. S. COBB,
A. J. SHAKESPEARE,

E. R. MILLER,
P. RANNEY,
HENRY WOOD,
ALLEN POTTER,
S. S. COBB,
ROBT. BURNS,

And twenty-five others.

ST. JOSEPH, *Berrien Co.*, May 24, 1884.

GENTS—We, the undersigned fishermen of St. Joseph, wish to state to your board that the catch of whitefish is increasing at this point, and the catch now is the effects of plants made by your board, and we wish you to make a plant here this year if possible, and will furnish boats to make the plant.

(Signed)

A. S. PETERSEN,
JOSEPH BENNING & Co.,
H. GRIMM & Co.,
W. LEESING & Co.,
I. SAWYER & Co.,
C. L. PAXTON,

JAS. WERNER & Co.,
HABEL BROS & Co.,
GEO. KISSINGER,
MARTIN SCHULTZ,
SHEAR & ARMSTRONG.

SHERWOOD, *Branch Co.*, June 20, 1884.

DEAR SIR—In response to your request on fish matters in this part of the country, I would say that the lakes about here where whitefish were planted are doing well. Kenyon lake in Sherwood was stocked with whitefish. The fish are in fine condition as to growth. I have some of them and they were fine specimens of fish. Eels that were put in Colon lake are running up the St. Joseph and coming to the lakes and streams adjacent to the river. In Mattison lake in Mattison adjoining this town *the fish are being destroyed by dynamite cartridges, also all the lakes here.* Now sir, is there no law to protect the fish? If there is none what is the use of stocking the lakes with fish? It will not be two years before there will not be a fish to be caught in Michigan inland waters.

Yours etc.,

S. J. BOOTH.

IV.—CIRCULAR OF SEPTEMBER, 1884.

CIRCULAR LETTER.

DETROIT, *September 1, 1884.*

MY DEAR SIR—In the interests of the fisheries of this State we desire in our biennial report to present to the Governor and Legislature the most reliable information respecting the importance and value of the fisheries that can be obtained; and, with that end in view, consult with the men who have practical knowledge and experience in these matters, and who have had far greater opportunities to know accurately these things than we have, or can have. Will you favor the State Board of Fish Commissioners with the results of your experience and best judgment in answer to the following questions?

This information will be used mainly in our reports and before the fishery committees of the Legislature, not necessarily by publishing the names of the writers, and your communication will be treated as confidential to any extent you may wish.

In making answers to the following questions please be as definite as you can. Answers as brief or as full as you may please will be very gratefully received. A blank form is enclosed with a post-paid envelope for the answer.

Yours very truly,

JOEL C. PARKER,
JOHN H. BISSELL,
HERSCHEL WHITAKER,
Commissioners.

1. The total value of the entire fishing product of Michigan each year?
2. The number of men engaged as fishermen or dealers.
3. The total amount of capital invested in plants, as warehouses and grounds, and freezing and packing-houses, and cars, boats, and nets of all kinds?
4. The same (1), (2), and (3) for your locality, specifying it (as Saginaw Bay, Lake St. Clair, Beaver Islands, Detroit river, etc.)?
5. Is the average size of the fish taken increasing or decreasing?
6. Is the general product in pounds each year increasing or decreasing?
7. The same as to the extent of ground fished?
8. Are more or fewer men, boats, and nets employed than formerly in fishing?
9. Can you give an estimate of the comparative values of different kinds of fish caught by you, or in your locality, as whitefish, lake trout, pike-perch, or pickerel, bass, perch, suckers, sturgeon?
10. Remarks on any of the points suggested above.

V.—MEMORIAL OF MESSRS. CHASE, ARMSTRONG, AND BROWNELL.

IN MEMORIAM.

The Michigan State Board of Fish Commissioners direct this minute to be spread upon their records in respectful and affectionate remembrance of their friend, as well as in sincere sorrow for the loss of their most efficient and helpful officer, OREN M. CHASE, Superintendent of Fisheries for the State of Michigan, and in memory of two of his most trusted and respected assistants, GEORGE W. ARMSTRONG and CHARLES H. BROWNELL, the overseer and assistant of the Petoskey station.

In the fateful storm which swept over the great lakes on the 11th day of November, 1883, which will long be remembered throughout this State by reason of the loss of life occasioned, Oren M. Chase, George W. Armstrong, and Charles H. Brownell, while engaged upon the work of this commission, were drowned in Little Traverse bay, opposite the village of Petoskey.

No man who knew either of them doubts that they each met death as bravely and quietly as they met the duties and responsibilities of life, nor do we doubt that they made as brave a struggle for life as ever men made when overwhelmed by cruel seas and bitter cold which no mortal strength or skill could overcome or long resist. For each possessed the best things that made life dear and worth a manful struggle to retain, as sterling characters, health and a hopeful future of honorable usefulness in their chosen work—and, more potent still, homes where their loss can never be repaired.

Oren M. Chase was born at Rochester, in the State of New York, in the year 1840, where he spent his childhood, and at the age of about twenty years moved to Michigan, beginning life as a farmer near Dimondale. By his own efforts he cleared a farm of about forty acres, upon which he remained for a number of years, and then returned to Rochester to reside. After his return he was employed by the N. Y. C. & R. R. as baggagemaster at Rochester.

While connected with the railroad, Mr. Chase became acquainted with the pioneer fish culturist, Mr. Seth Green, who recognizing his many sterling qualities, induced him to enter the employment of the New York Fish Commission. Mr. Chase took up the duties with that energy and singleness of purpose which were characteristic of the man, and made rapid advancement in the principles and practical detail of the work.

In the summer of 1875 Mr. George H. Jerome, then Superintendent of Fisheries, applied to Mr. Seth Green for assistance in securing a competent person to undertake the whitefish work at Detroit, expressing at the same time a preference for Mr. Chase. Mr. Green consented and Mr. Chase came here for

the season to inaugurate that work. But little time was required to satisfy the Commissioners of Mr. Chase's entire competency, and he was given full charge of the operations, which were so successfully conducted by him that he was permanently employed.

Mr Chase remained in charge of the Detroit hatchery until September, 1882, when he was appointed State Superintendent of Fisheries. He entered upon the work at Detroit with the crude apparatus then used, in the face of many discouragements and achieved most notable and honorable success. To his unfailing energy, consummate skill and thoughtful, intelligent application to his duties we owe all that is permanently useful in this department. He has perfected and simplified the apparatus for hatching by his invention of the automatic jar; and by his thoughtful experiments and keen observation rendered safe and comparatively easy the methods of gathering the ova, and thus make it possible for the Commission to meet the urgent necessity for operations that can be increased almost without limit.

In addition to the skill and industry that made him a competent overseer of a single work, he had also the business capacity, good judgment, address, and promptness of decision that made him an invaluable superintendent. He was just and considerate to those under him, loyal and most helpful to those under whom he worked. He never spared himself, or was afraid of work that promised to avert disaster, or give results of value. He was progressive, ready to learn, and never content to rest upon moderate results, or partial successes.

But admirable and valuable as Mr. Chase's official and technical work has been, he was more than a good officer in the force, or at the head; he was an honest, courteous, manly man.

At this board we shall sorely miss his practical counsel and his ready sympathy with every suggestion that looked to extend usefulness of the work in which his heart was so earnestly enlisted.

Mr. Brownell had been employed for a number of years at the Pokagon hatchery, where he won the confidence and respect of all by his intelligent devotion to his work, and his manly bearing. Upon the recommendation of the Michigan commission he was appointed superintendent of the Nebraska commission. That post he relinquished on account of a prolonged sickness in the winter of 1883, and upon his recovery this commission was very glad to welcome him back, and secure his valuable services.

Mr. Armstrong, while not a regular employé until September, 1883, had yet served for several seasons in gathering white fish ova. He had gained the reputation of being one of the most skillful and capable among experts. He was also well known for his industrious habits, honorable dealing, and good judgment. When the increased appropriation granted by the legislature, made it possible to extend operations by this commission, Mr. Armstrong was the first man engaged.

They were three manly fellows, that any commission might well have been proud of,—as we were. They were three fast friends who were always loyal to each other and themselves, their families, and their friends.

And this minute is the saddest that shall ever be made upon these records.

VI.—INVENTORIES CONDENSED.

1—INVENTORY OF PROPERTY BELONGING TO THE DETROIT STATION.

Buildings.....	\$6,134 58	
Chase glass jars.....	790 15	
Tools and apparatus.....	275 00	
Furniture.....	122 30	
Fish cans.....	746 25	
Fishery at Fort Wayne.....	131 00	
Boats.....	112 00	
		<u>\$8,311 28</u>
Docks and pound, Fort Wayne fishery.....		150 00
Insurance on house.....	\$3,000 00	
Equipment.....	725 00	<u>\$3,461 28</u>
	<u>\$3,725 00</u>	

2—INVENTORY OF PROPERTY BELONGING TO THE PARIS STATION.

Thirty-eight and seven-tenths acres of land.....	\$700 00	
Residence.....	1,150 00	
Out-houses.....	58 00	
Hatchery, apparatus, and ponds.....	4,025 00	
Furniture.....	56 50	
Wagons, sleighs, etc.....	114 00	
Carpenters' tools, etc.....	50 90	
		<u>\$6,154 40</u>
Insurance on residence.....	\$800 00	
House, etc.....	500 00	
	<u>\$1,300 00</u>	

3—PROPERTY BELONGING TO THE PETOSKEY STATION.

Hatchery, water-pipes, and fixtures.....	\$3,000 00	
Residence.....	700 00	
Chase glass jars.....	502 80	
Furniture.....	79 45	
Carpenter tools.....	58 90	
Tools and apparatus.....	120 00	
Ponds.....	75 00	
		<u>\$4,536 25</u>
Insurance on residence.....	\$300 00	
House, etc.....	1,200 00	
Equipment.....	700 00	
	<u>\$2,200 00</u>	
Total insurance.....	<u>\$7,225 00</u>	

INVENTORY OF PROPERTY IN SECRETARY'S OFFICE.

One letter press.....	\$5 25	
One seal.....	5 00	
One ink-stand.....	75	
One book-case.....	30 00	
One postal card file.....	2 50	
Two letter files.....	2 00	
One letter clip board.....	50	
Books and stationery.....	20 00	
Library.....	20 00	<u>\$50 58</u>
		<u><u>\$19,231 43</u></u>

VII.—FINANCIAL STATEMENT.

There was appropriated by the Legislature, at its last session, to aid the commission in the prosecution of its work, and available for use July 1, 1883, the following sums:

For special purposes, building and equipment of new stations, etc.....	\$10,000 00
On this account there has been expended for construction and equipment of the Detroit Station.....	\$6,134 58
Construction of Petoskey Station, with equipment.....	3,470 03
Other special expenditures.....	395 39
	<u>\$10,000 00</u>
Appropriated for current expenses for the years 1883-4.....	\$10,000 00
Appropriated for current expenses for the years 1884-5.....	10,000 00
	<u>\$20,000 00</u>

On this account the following sums have been expended up to December 1, 1884:

At Detroit Stations, salaries and incidental expenses.....	\$6,847 51
Water rates to October 1, 1885.....	350 00
Royalty on jars.....	200 00
Insurance.....	54 68
Salaries and incidental expenses of Petoskey Station.....	1,507 77
Salaries and incidental expenses at Paris Station.....	2,617 28
Expenses of Commissioners.....	685 71
Salary and expenses of Superintendent.....	1,576 70
Salary and incidental expenses of Secretary.....	724 08
Expense of gathering reports in pursuance of act.....	482 25
Expense connected with carp work.....	224 12
Expense connected with eel plants.....	216 11
Expense connected with grayling work.....	86 10
	<u>\$15,572 31</u>
Total amount from July 1, 1883, to December 1, 1884.....	<u>\$15,572 31</u>
Amount on hand December 1, 1884.....	<u>\$4,427 69</u>

VIII—REGULATIONS.

1. At the first meeting in each year the Board shall elect one member president, appoint a secretary, a superintendent, and an overseer of the Paris hatching station, and any other employés needed.

2. The president to be the executive officer of the Board, and with assent of the Board to apportion the details of work to single members as committees.

3. The secretary to keep full records of meetings and transactions of the Board; to conduct, keep, and file correspondence and reports, to sign all vouchers for drawing appropriation and keep accounts of all receipts and disbursements, and under direction of the Board to compile the annual or biennial reports to the Governor or Legislature. All letters received to be kept in suitable files to be provided; copies of letters written and accounts to be copied in proper books to be provided.

All records, files, account-books, and reports to the Board, deeds, contracts, and vouchers coming to the secretary's hands to be the property of the Board, open to inspection by the Board and superintendent, and to be surrendered to the Board or its agent upon demand, and on a proper receipt being given.

The secretary to receive a monthly salary to be fixed by the Board.

4. The superintendent to have general supervision of the practical and experimental work of the Commission under the general direction of the Board; or in the absence of direction by the Board under any members of the Board having charge of any particular branch of the business, as a committee of the Board, with headquarters in Detroit, to have special charge of the white-fish work and all other work undertaken at Detroit.

The superintendent to receive a monthly salary to be fixed by the Board.

5. The overseer of the Paris hatching station, under the general direction of the superintendent, to reside and conduct the operations at the Paris station, that being designated as the headquarters of the brook trout, California trout, salmon-trout, and grayling work of the Commission. To receive a monthly salary to be fixed by the Board.

6. The superintendent and overseer of the Paris hatching station, each to have one regular assistant to see that regular notes or memoranda of all operations conducted at the special stations, or of special work done by them or under their direction, and reports are made monthly or quarterly to the secretary. To make and keep accurate minutes of all property, apparatus, and tools, and furnish copies of the same to the secretary once a year, or when called for.

7. All appointees of the Board to give and receive one month's notice to quit, except that for insubordination, intemperance, or gross neglect of duty they may be discharged at any time, by the superintendent, or the person who employed them.

Extra help to be governed by the terms of their employment, as to its duration. This regulation shall be deemed an essential part of each contract of employment.

8. There shall be two members of the Board appointed as a committee of audit. They, or one of them, shall countersign all vouchers before any money is drawn on appropriations. The superintendent, or any member of the Board having bills to be audited, shall present them to the secretary, in order that an accurate copy of the same may be made by him, and obtain his endorsement that the bill has been examined and entered. When the voucher has been endorsed by the secretary the same shall be countersigned by either of the committee of audit, and when so countersigned shall be deemed a sufficient voucher under the law upon which to obtain the warrant of the auditor general, and as the voucher of the State Board of Fish Commissioners.

A copy of this regulation shall be furnished the auditor general.

IX.—OTHER COMMISSIONS.

NAMES AND ADDRESSES OF COMMISSIONERS OF FISHERIES.

UNITED STATES.

Prof. Spencer F. Baird, Smithsonian Institute, Washington, D. C.

DOMINION OF CANADA.

A. W. McLelan, minister of marine and fisheries, Ottawa.

Samuel Wilnot, superintendent fish breeding establishment, Newcastle.
Ont.

ALABAMA.

C. S. G. Doster, Prattville.

Col. D. R. Hundley, Madison.

ARIZONA.

J. H. Taggart, Yuma.

J. J. Gasper, Prescott.

Richard Rule, Tombstone.

CONNECTICUT.

Robert G. Pike, Middletown.

W. M. Hudson, Hartford.

James A. Bill, Lyme.

KANSAS.

W. S. Gile, Venango.

KENTUCKY.

Wm. Griffith, Louisville.

P. H. Darby, Princeton.

John B. Walker, Madisonville.

John H. Steele, Versailles.

Dr. W. Van Antwerp, Mt. Sterling.

J. M. Chambers, Independence.

A. H. Gable, Catletsburg.

J. H. Mallory, Bowling Green.

W. C. Price, Danville.

MAINE.

E. M. Stillwell, Bangor.

H. O. Stanley, Dixfield.

MARYLAND.

G. W. Delawder, Oakland.
Dr. E. W. Humphreys, Salisbury.

MASSACHUSETTS.

E. A. Brackett, Winchester.
A. W. Putnam, Cambridge.
E. H. Lathrop, Springfield.

MICHIGAN.

J. C. Parker, President, Grand Rapids.
John H. Bissell, Detroit.
Herschel Whitaker, Detroit.
W. D. Marks, Superintendent, Paris.
A. J. Kellogg, Secretary, Detroit.

MINNESOTA.

Robert Ormsby Sweeney, St. Paul.
D. Cameron, La Crescent.
W. W. Sweeney, M. D., Red Wing.

MISSOURI.

Dr. J. G. W. Steedman, St. Louis.
Col. John Reid, Lexington.
Dr. John A. Logan, St. Joseph.

NEVADA.

H. G. Parker, Carson City.

NEW HAMPSHIRE.

G. W. Riddle, Manchester.
Luther Hayes, Milton.
E. B. Hodge, Superintendent, Plymouth.

NEW YORK.

Robert B. Roosevelt, 17 Nassau street, New York.
Richard U. Sherman, Secretary, New Hartford.
Edwin N. Smith, Rochester.
E. G. Blackford, 809 Bedford avenue, Brooklyn.

NEW JERSEY.

Richard S. Jenkins, Camden.
Wm. Wright, Newark.
Francis M. Ward, Newton.

NORTH CAROLINA.

S. G. Worth, Raleigh.

OHIO.

Col. L. A. Harris, Cincinnati.
Jas. Dority, Toledo.
Geo. Daniels, Sandusky.

PENNSYLVANIA.

John Gay, Greensburg.
James Duffy, Marietta.
H. H. Derr, Wilkesbarre.

A. M. Spangler, Philadelphia.
 Arthur Maginnis, Swift Water.
 Aug. Duncan, Chambersburg.

RHODE ISLAND.

John H. Barden, Rockland.
 Henry T. Root, Providence.
 Col. Amos Sherman, Woodsocket.

SOUTH CAROLINA.

A. P. Butler, Columbia.
 C. J. Huske, Superintendent, no address given.

TENNESSEE.

George F. Akers, Nashville.
 W. W. McDowell, Memphis.
 H. H. Sneed, Chattanooga.
 Edward D. Hicks, Superintendent, no address given.

UTAH.

Hon. John T. Caine, Salt Lake City.

VERMONT.

Herbert Brainerd, St. Albans.
 Dr. H. H. Cutting, Lunenburg.

VIRGINIA.

M. McDonald, Washington, D. C.

WEST VIRGINIA.

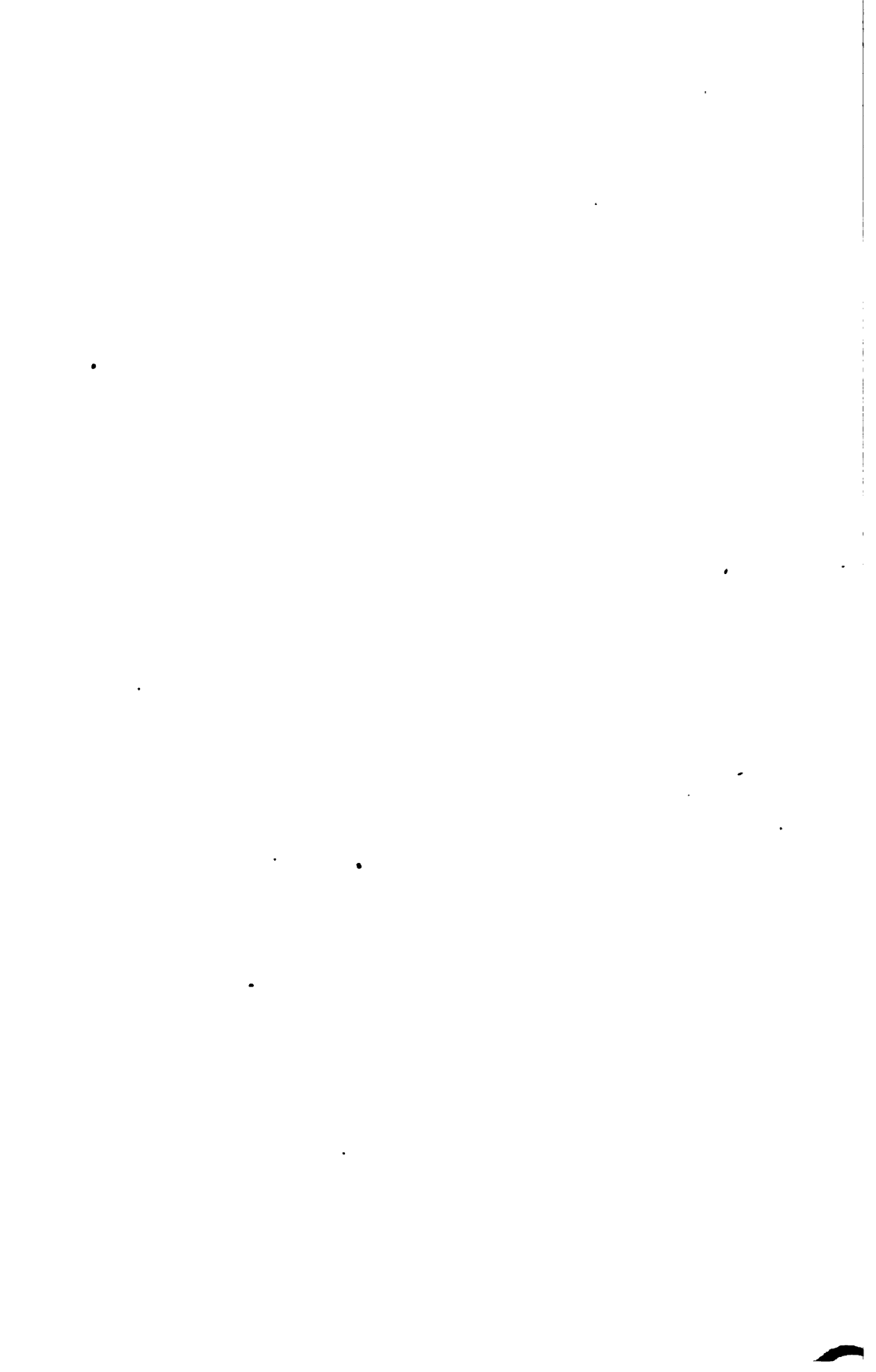
H. B. Miller, Wheeling.
 C. S. White, Romney.
 M. M. Lowrey, Hinton.

WISCONSIN.

The Governor, ex-officio, Madison.
 Phila Dunning, president, Madison.
 C. L. Valentine, secretary and treasurer, Janesville.
 J. V. Jones, Oshkosh.
 A. V. H. Carpenter, Milwaukee.
 Mark Douglass, Melrose.
 C. Hutchinson, Beetown.

WYOMING TER.

Otto Gramm, Laramie.



SEVENTH BIENNIAL REPORT
OF THE
MICHIGAN STATE BOARD
OF
CORRECTIONS AND CHARITIES

1883-84.



BY AUTHORITY.

LANSING:
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.
1884.

CONTENTS.

PART I.

	PAGE.
MEMBERSHIP AND PROCEEDINGS,	5-120
1. Officers and members of the Board,	7
2. Committees of the Board,	7
3. Assignment of Institutions to Members,	9
4. Changes in the Board,	10
5. Report submitted to the Governor,	11
6. Summary of General Proceedings of the Board,	13-23
7. Estimates for the Legislature (Proceedings under Sec. 6, act No. 206, laws of 1881, being Sec. 417 Howell's Annotated Statutes,) .	22-79
8. Visits to Jails, Poorhouses, State Institutions, Foreign Institutions, Conventions, and Conferences,	80-93
9. Recommendations relating to Legislation,	93-102
10. Location and Erection of an Asylum for Insane Criminals (Proceedings under act No. 90, laws of 1883), .	103-107
11. Examinations of Plans for Buildings (Proceedings under Sec. 7, act 206, laws of 1881, being section 418 Howell's Statutes),	107-110
12. Examinations by the State Board of Health,	110-120

PART II.

PUBLIC DEPENDENTS,	121-123
1. Introduction,	125-126
2. Number of Public Dependents,	126
3. Statistical Table of Dependents,	126

PART III.

COUNTY JAILS,	121-154
1. Introductory Remarks on County Jails and the System,	131
2. Condition of each County Jail at date of last visit.	139-143
3. Statistical Table in Relation to County Jails,	144-154

PART IV.

COUNTY POORHOUSES,	155-176.
1. Introductory Remarks on County Poorhouse System,	159-160.
2. Condition of each County Poorhouse at date of last visit,	159-173
3. Statistics in Relation to County Poor and County Poorhouses	174-176

PART V.

PRISONS,	177-190
1. Michigan State Prison, Jackson,	181-183
2. State House of Correction and Reformatory, Ionia,	183-187
3. Asylum for Insane Criminals, Ionia,	188-189
4. Detroit House of Correction, Detroit,	190

CONTENTS.

PART VI.

	PAGE.
STATE PENAL AND REFORMATORY INSTITUTIONS,	191-199
1. Reform School, Lansing,	195-196
2. Industrial Home for Girls, Adrian,	197-199
3. Statistical Table,	199

PART VII.

STATE AGENCY,	201-205
1. Introductory,	205-207
2. Abstract of Annual Reports for 1883,	207-228
3. Abstract of Annual Reports for 1884,	217-223
4. Names and Postoffice Address of Agents of the Board of Corrections and Charities,	224

PART VIII.

STATE CHARITABLE INSTITUTIONS,	227-239
1. State Public School, Coldwater,	231
2. Michigan Asylum for the Insane, Kalamazoo,	233
3. Eastern Michigan Asylum for the Insane, Pontiac,	233
4. Northern Asylum for the Insane, Traverse City,	233
5. Institution for the Education of the Deaf and Dumb, Flint,	234
6. School for the Blind, Lansing,	235
7. Statistical Tables,	237

PART IX.

PRIVATE CHARITABLE INSTITUTIONS,	239-253
1. Introduction,	243
2. East Saginaw Home for the Friendless, East Saginaw,	243
3. St. Mark's Home, Grand Rapids,	244
4. Union Benevolent Association, Grand Rapids,	244
5. Ladies' Benevolent Society, Hillsdale,	244
6. Children's Home for Girls, Kalamazoo,	244
7. Mercy Hospital, Big Rapids,	245
8. St. Joseph's Retreat, Detroit,	245
9. St. Anthony's Male Orphan Retreat, Detroit,	245
10. St. Mary's Hospital, Detroit,	246
11. The Industrial School, Detroit,	246
12. St. Luke's Hospital and Church Home, Detroit,	247
13. Harper Hospital, Detroit,	247
14. Michigan College of Medicine Hospital, Detroit,	247
15. House of Providence, Detroit,	247
16. Woman's Hospital and Foundlings' Home, Detroit,	248
17. St. Vincents' Orphan Asylum, Detroit,	248
18. Protestant Orphan Asylum, Detroit,	248
19. Home for the Friendless, Detroit,	248
20. The Thompson Home for Old Ladies, Detroit,	248
21. Home for the Aged Poor, Detroit,	249
22. Women's Home, Detroit,	249
23. Monastery and Asylum of the Good Shepherd,	249
24. Detroit Nursery and Kindergarten, Detroit,	249
25. Associated Charities, Detroit,	250
26. Little Sisters of the Poor, Grand Rapids,	251
27. Lying-in Hospital and Foundling Asylum, Detroit,	251
28. The Lansing Industrial Aid Society, Lansing,	251
29. Private Institution and Asylum for the Feeble-Minded, Kalamazoo.	252

PART X.

NATIONAL CONFERENCE OF CHARITIES AND CORRECTIONS,	253
1. Introduction,	257
2. Proceedings of the Tenth National Conference, Louisville, Kentucky,	257

PART XI.

FINANCIAL EXHIBIT:	
Financial Exhibit for 1883,	255
Financial Exhibit for 1884,	255

CONTENTS.

APPENDIX.

	PAGE.
1. Communication to Judge Gridley,	269
2. Communication to Judge Joslin,	269
3. Communication from Judge Mills,	270
4. Report of delegates to National Prison Congress,	270
5. Reports of visits to Institutions in other States,	273
6. Annual Meeting of Superintendents of the Poor and Union Association for 1883 and 1884, 273-279	
7. Annual Conference of County Agents and Convention of the Board of Corrections and Charities for 1883 and 1884,	279-283

ERRATA.

Page 49. Current expenses, under salaries, 5th item, instead of \$1,150 read \$1,500 in each column. Under totals, current expenses, read for each of the years 1885 and 1886 instead of \$11,296, read \$11,645.

Page 6. Table expenses for 1885 and 1886, 2d line, instead of \$1.00 read \$1.10, carry out \$12,624; 3d line, instead of \$1.00 read \$1.50; 4th line, instead of \$1.00 read \$1.10, carry out \$16,484.

At bottom of page 50 add for 1885 and 1886, medicines, instruments, etc., \$250, and for each of said years, total \$4,990.

Page 52. Special expenses, 1st line, read repairs for steam-heating, \$2,600; additional work of covering pipes and boilers, \$100. Second line, read deficiency in building and furnishing 5th cottage \$2,000.

PART I.

MEMBERSHIP AND PROCEEDINGS OF THE BOARD.

MEMBERSHIP AND PROCEEDINGS.

1. OFFICERS AND MEMBERS OF THE BOARD.
2. COMMITTEES OF THE BOARD.
3. CHANGES IN THE BOARD.
4. REPORT TO THE GOVERNOR.
5. SUMMARY OF GENERAL PROCEEDINGS OF THE BOARD.
6. PROCEEDINGS UNDER SEC. 6, ACT NO. 206, LAWS 1881, BEING SEC. 417.
HOWELL'S STATUTES.
7. PROCEEDINGS UNDER SEC. 7, ACT 206, LAWS 1881, BEING SEC. 418,
HOWELL'S STATUTES.
8. PROCEEDINGS UNDER ACT NO. 90, LAWS OF 1883, PROVIDING FOR
LOCATION AND ERECTION OF AN ASYLUM FOR INSANE CRIMINALS.

MEMBERS OF THE BOARD.

THE GOVERNOR OF THE STATE, JOSIAH W. BEGOLE, . . . EX-OFFICIO.
RT. REV. GEO. D. GILLESPIE, GRAND RAPIDS; TERM EXPIRES JAN. 1, 1885.
E. H. VAN DEUSEN, M. D., KALAMAZOO; TERM EXPIRES JAN. 1, 1887.
JOHN J. WHEELER, EAST SAGINAW; TERM EXPIRES . . . JAN. 1, 1889.
LEVI L. BARBOUR, DETROIT; TERM EXPIRES JAN. 1, 1891.

OFFICERS OF THE BOARD.

RT. REV. GEO. D. GILLESPIE, CHAIRMAN.
WITTER J. BAXTER, SECRETARY.

COMMITTEES.

ON LIBRARY, E. H. VAN DEUSEN, LEVI L. BARBOUR.
ON PLANS OF JAILS AND POORHOUSES, E. H. VAN DEUSEN, JOHN J. WHEELER.

ASSIGNMENT OF INSTITUTIONS FOR SPECIAL INSPECTION OF COMMISSIONERS FOR 1883 AND 1884.

1. Gillespie—Industrial Home for Girls, Adrian; Michigan Asylum for Insane, Kalamazoo.

2. Van Deusen—Institution for Deaf and Dumb, Flint; School for Blind, Lansing; Reform School, Lansing.

3. Wheeler—Eastern Asylum for Insane, Pontiac; State Prison, Jackson; Detroit House of Correction, Detroit.

4. Barbour—State House of Correction, Ionia; State Public School, Coldwater; Wayne County Poor House and Asylum, Wayne.

5. Secretary—All the State Institutions as often as compatible with his other duties.

CHANGES IN THE BOARD.

There have been no changes in the Board for the past two years, except that upon the expiration of the term for which the Hon. P. B. Loomis, of Jackson, was appointed Commissioner to fill the vacancy caused by the resignation of Hon. Moreau S. Crosby, the Hon. Levi L. Barbour, of Detroit, was appointed for the term of eight years, from and after January 1, 1883.

•

To the HON. JOSIAH W. BEGOLE, Governor of Michigan.

The Board of Corrections and Charities herewith transmit to you their Seventh Biennial Report.

By the provisions of the Act establishing the Board (Sec. 9887, Annotated Statutes), "on or before the first day of October, in the year eighteen hundred and seventy-two, and in each second year thereafter, the said Board shall report in writing to the Governor, fully, the result of their investigations, together with such other information and recommendations as they may deem proper, including their opinions and conclusions as to the necessity of further legislation to improve the condition and extend the usefulness of the various State, county, and other institutions by them visited."

GEO. D. GILLESPIE, *Chairman*,
EDWIN H. VAN DEUSEN,
LEVI L. BARBOUR,
JOHN J. WHEELER.

W. J. BAXTER, *Secretary*.

MEETINGS AND PROCEEDINGS OF THE BOARD.

February 1, 1883. The Board met according to the call of the Chairman, at its office in the Capitol at Lansing.

The Secretary reported that his time had been so occupied in preparing for, and superintending the printing of such portions of the Biennial Report as had been assigned to him, that he had been unable to visit any jails or poorhouses since their last meeting.

That in company with the Chairman of the Board he had visited Jackson to make arrangements for the conference of county agents and convention of Board of Correction and Charities, and that he attended the convention on December 5th and 6th and distributed papers and pamphlets relative to the work of the Board.

That much time was spent in the preparation, publication, and circulation of programmes for the convention, and making arrangements with the Railroad companies to secure reduced rates.

That he attended the meeting of the Superintendents of the Poor and Union Association at Lansing, January 23-4-5, 1883.

Commissioner Van Deusen reported that he had visited the jail of Kalamazoo county, and that the suggestions made by the Board at a previous visit had been carried out, better classification secured and the entire appearance and arrangements there much improved.

The chairman, Commissioner Gillespie, made a written report of visits to jails, poorhouses, and State institutions which was received and placed on file, the details of which will be given in a tabulated statement of all the visits made by the Board or the different members thereof, or by their Secretary since October 1, 1882, which will appear in another part of this report.

He also reported that on January 15, 1883, he called the attention of the chairman of the Senate Committee on the Institution for the Deaf and Dumb at Flint, to the necessity for precautions against fire at the State institution building; that he spent December 1, 1883, in company with the secretary, at Jackson, in preparing for the conference of State Agents and convention of the Board, to be held in that place on the 5th and 6th of the January following, and attended the conference and convention at that time.

That on the 15th of December he addressed a letter, as a New Year's address, to the children who are the wards of the State in the several State institutions.

Recommendations were made by the Board for changes in certain laws

pertaining to their work, and also for enactment of certain new ones in the same line.

Commissioner Wheeler submitted amendments to the law establishing county agencies, and the same were placed in the hands of Senator Richmond for presentation to Legislature. Preparation of a bill for an Asylum for criminal insane was left in the hands of the Superintendents of the State Asylums for the Insane and Wardens of the Reformatory and State Prison. It was resolved to secure, if possible, the establishment of an institution for the feeble-minded, and the matter was committed to the care of Senator White and Representative La Du, to be looked after in the halls of legislation.

It was further determined that though quite desirable that the proceedings of the conference of County Agents and convention of the Board of Corrections and Charities for 1882 should be published, still, with the limited amount of means at their control, and the urgent calls for the use of it in other directions, such publication by them would be inexpedient.

February 2, 1883. Board met at its office, Lansing.

Had a conference with Senators White and Richmond, and explained the recommendations of the Board, and what they deemed desirable in the way of Legislation pertaining to the work of the Board.

The secretary was instructed to urge upon the proper legislative committees the importance of an amendment of the law fixing the age at which boys may be sent to the reform school, changing the age from "10 to 17 years," as it now stands, to from 7 to 17 years of age.

Commissioner Van Deusen presented a paper on "Inside Fire Protection," and the secretary was directed to place a copy of the same in the hands of the chairman of the Legislative Committees on the Institution for the Deaf and Dumb at Flint prior to the visit of the committees to that institution.

February 26, 1883. Board met at Lansing for the purpose of conferring with Senate and House Committees having in charge the consideration of the location and establishment of an asylum for the criminal insane and other matters pertaining to the work of the Board.

February 27. Board met at their office, Lansing.

The bill relating to county agents of the Board of Corrections and Charities was fully discussed with Senator Richmond who had the same in charge, and amendments suggested to carry out the views and wishes of the Board.

A bill before the joint committee on Asylums for the Insane, providing for the location and establishment of an asylum for the criminal insane, was also carefully examined and amendments suggested, and the secretary was instructed to communicate to said committee the views of the Board and the amendments suggested.

March 28. Board met at Lansing and had general conference with committees and members of Legislature in relation to desired legislation.

Commissioner Wheeler reported visiting, in connection with Dr. Hurd of the Eastern Asylum for Insane, the Oakland county jail, that they found it utterly unfit for use as a jail, and reported its condition to the Board of Supervisors. That they also made a visit to the Oakland county poorhouse found the poorhouse proper in good condition, but that the department for the idiotic and insane was both filthy and unventilated, and recommended to the keeper to get authority to ventilate, and to employ an assistant.

Commissioner Gillespie reported visits to jails, poorhouses, and other institutions (see tabulated statement).

The secretary was instructed to call the attention of the Board of Control of the Ionia House of Correction to the joint recommendation of this Board and the State Board of Health, made June 30, 1882, and to ask what, if any, action had been taken upon the same.

June 6, 1883. Board met at the Industrial Home for Girls, Adrian, to examine plans for a new double cottage, and after examination referred same back to Board of Control for certain changes suggested. Inspected the several cottages already built, especially with reference to heating and ventilation, and attended the anniversary exercises.

Commissioner Barbour made a written report of visits to jails and poor-houses, a list of which will appear in the subsequent proceedings. That he found the Kent county jail at Grand Rapids defective in many respects and infested with vermin; found many serious defects in both the construction and management of the State Reformatory at Ionia.

Commissioner Gillespie also reported visits to jails and State institutions. (See tabulated statement.)

June 7. Board visited Branch county jail at Coldwater, found the same in bad condition and directed the secretary to call the attention of the Board of Supervisors to the same.

The Board also visited the Branch county poorhouse near Coldwater, found that the same was not in very good condition, that the ventilation was poor, the cellar very damp, and the privy so situated as to be dangerously offensive to the inmates, and the secretary was directed to call the attention of the Superintendents of the Poor to these defects.

The Board also visited the State Public School and examined plans for new hospital, and considering them as well adapted to the purpose as anything that could be secured for the money, the secretary was directed to notify the trustees accordingly. (See Report of action of the Board under Sec 7, Act 206, Laws 1881.)

June 7. The Board also visited the Michigan Asylum for the Insane at Kalamazoo to inspect plans of new hospital, for which an appropriation had been made by Act No. 88, Laws of 1883. (See proceedings of the Board under Sec. 7, Act 206, Laws of 1881.)

June 8, 1883. The Board visited the Kalamazoo county poorhouse near Galesburg. Found the building old, badly constructed, and in every way unsuited for the purpose to which it was applied. Found children there who should be in the State Public School at Coldwater, if there was room there for them; but as that school is full, a school has been opened for them at the poorhouse, where they seemed to be doing tolerably well, yet although they eat at a separate table, still while there they are under pauper influence, and should be removed as soon as practicable.

The secretary was authorized to pay for clerical assistance from April 20 to July 31, at the rate of \$60.00 per month, and also to procure a type writer at a cost of not exceeding \$100.00.

June 22, 1883. Board visited the Institution for the Deaf and Dumb at Flint, and in connection with the secretary of the State Board of Health examined the old buildings and the grounds and plans for the new building, and made certain recommendations with regard to the proper location, heating, ventilation, etc., of the new building, and also as to changes in the plans with regard to safety by fire escapes, etc., and it was recommended that the plans be so amended as to embody these changes, and again submitted to

the joint Board of Health and Board of Corrections and Charities for their examination and approval.

The Board of Control having withdrawn, afterwards verbally informed the Board of Corrections and Charities that all the suggestions and amendments proposed by these joint Boards had been adopted, and amended plans were approved. (See proceedings of the Board under Act 206, Laws of 1881.)

The Board also carefully examined the plans for the new double cottage for the Industrial Home for Girls at Adrian, which had been amended and forwarded by the Board of Control for further examination and report, Dr. H. B. Baker of the State Board of Health being informally present, and assisting in the examination, and after such examination the plans were returned to said Board of Control with report thereon. (See proceedings of the Board under Sec. 7, Act 206, Laws of 1881.)

July 5. Board met at the State House of Correction at Ionia to examine the grounds with reference to building the Asylum for the criminal insane, under Act No. 190, Laws 1883.

The Secretary was instructed to inquire into the facts and circumstances with regard to two boys said to have been discharged from the Reform School at Lansing and returned to Grand Rapids.

After a further examination of the grounds proposed for the Asylum and description of the plans, the subject was postponed for further consideration till July 17, 1883, at which time the Secretary was instructed to invite the Superintendents of the two Asylums for the Insane, the Wardens of the State Prison and of the State House of Correction, and the Superintendent of Detroit House of Correction to meet with them.

Commissioner Gillespie presented a communication from the Superintendent of the Reform School with regard to the two boys discharged from that institution about whom enquiry had been made, which was placed on file.

On motion, a Committee consisting of Commissioners E. H. Van Dusen and John J. Wheeler was appointed to visit and inspect the Asylum for the Criminal Insane at Auburn, N. Y., to aid in preparing plans for new asylum, and report to this Board.

July 6. The Board visited the Ingham County Poorhouse, some 8 miles east of Lansing. Found same in tolerable condition, except that no suitable provision for the separation of the sexes could be secured or made practicable without several changes in the building.

The Board met at 2 o'clock in the afternoon at the School for the Blind at Lansing, and examined plans for a south wing to the main structure, Drs. Avery and Baker, of the State Board of Health, being also present. The plans were explained by the Trustees and the architect, and after a careful examination of the same and of the grounds, and the suggestion of some slight modifications, which were adopted by the Board of Control, the plans, so far as submitted, (the specifications not being yet fully prepared and ready to be placed before the Board) being regarded as well adapted to the purpose for which the building is designed, were approved and the Secretary was directed to so inform the Board of Trustees. (See proceedings under Sec. 7, Act 206, Laws 1881.)

July 17, 1883. The Board met at the State House of Correction at Ionia. The Trustees of the institution, the Superintendents of the two Asylums for the Insane, the Wardens of the State House of Correction and the State Prison at Jackson being also present by invitation.

After an examination of the grounds at the State House of Correction at Ionia, and a general discussion of both the location and plans by all present, on motion Commissioners Barbour and Van Deusen were requested to confer with some architect or architects to ascertain the amount of grading necessary and the best ground, and request him to report his opinion and his reasons therefor, together with estimates of cost, having in view the limited amount of the appropriation at the disposal of the Board for the erection of said asylum.

Commissioner Gillespie presented plans of hospital for State Public School, at Coldwater, for examination, which, after examination, and the suggestion of slight changes, were approved and adopted by the Board. (See proceedings of the Board under Sec. 7, Act 206, Laws 1881.)

Commissioner Gillespie presented a written report of visits to jails and poor-houses—placed on file (see tabulated statement)—reported visiting the Barry county jail July 15, 1884; that some attempt at improvements had been made, but that it was still in bad condition, and that great evils were resulting from the promiscuous intermingling of the prisoners.

Commissioner Gillespie also reported that the boy sent to Barry county from the Reform School at Lansing, had been returned to that institution.

Commissioner Barbour submitted a verbal report of visits to jails and poor-houses; that Mackinac county jail was under court-house, no proper ventilation, no privy.

Cheboygan county jail—No bath tub, unsafe, no privy.

Otsego county jail—No proper ventilation, no bath tub, privy at end of the room, jail empty.

Crawford county jail at Grayling—Under frame court-house, but all above ground. Iron cage with three cells at end of the room; one window with iron shutter, iron door, iron floor, iron ceiling; when all shut, air tight. (See tabulated statement.)

Commissioner Barbour was requested to prepare communications and send to the boards of supervisors of the several counties visited, calling their attention to defects in their jails and poorhouses.

On motion the following resolution was adopted :

Resolved, That in all cases of visits to jails and poorhouses, a report of the visit to the poorhouse shall be made to the Superintendents of the Poor, and of a visit to the jail shall be made to the chairman of the Board of Supervisors; and that when the defects pointed out are not removed, the Secretary shall send a communication for publication to the county papers, calling public attention to such defects.

August 17, 1883. The Board met at the State House of Correction, at Ionia, pursuant to adjournment.

O. D. Randall, member of Board of Control of State Public School, at Coldwater, reported that the new hospital there must be built of wood instead of brick, as suggested by the Board, with his reasons therefor.

Secretary read reports sent to the several State institutions by order of the Board, which were severally approved and placed on file (see proceedings under Sec. 7, Act No. 206, Laws 1881). Also report made to the Governor of moneys drawn under Act 164, Laws 1883, for publishing and distributing proceedings of annual meeting of Superintendents of Poor for 1883.

Visits to jails and poorhouses were reported verbally by Commissioners Barbour and Wheeler, and in writing by Secretary Baxter.

The chairman presented a copy of a communication sent by Commissioner

Barbour to the supervisors of Cheboygan county with reference to the condition of their jail, which was read and placed on file.

The chairman also presented a communication from Dr. H. B. Baker, Secretary of State Board of Health, inviting the State Board of Corrections and Charities to attend a Sanitary Convention to be held at Muskegon Aug. 23-24, under the auspices of the State Board of Health. No action was taken, as several of the commissioners stated that it would be impossible for them to attend.

Commissioner Wheeler reported verbally visits of inspection to the State Prison and the Asylum for the Criminal Insane at Auburn, N. Y., by order of the Board.

The Secretary made written reports of visits to jails and poorhouses in the Upper Peninsula. Same placed on file. (See tabulated statement.)

The following resolution was adopted by the Board :

Resolved, That this Board consider that compliance with Sec. 7, Act 206, Laws of 1881, requires that the plans referred to in said section shall be "submitted for examination and opinion thereon" before any contracts shall be made, or erections commenced.

Also resolved, that a copy of this resolution be communicated by the secretary to the several institutions interested.

Oct. 19, 1883, Board met at the Russell House at Detroit according to call, to consider plans for the Asylum for the criminal insane. A communication was received from Chairman Gillespie, explaining his inability to attend, but giving his views upon the subject; also one from the Boards of the several asylums for the insane, acting jointly, urging the importance of speedy provision for the criminal insane in order to make room in their asylums for the admission receipt of hopeful cases.

The plans already submitted, as amended and revised under the supervision of a committee appointed for that purpose, were examined and explained by the architect, Gordon W. Lloyd, who was present by invitation. The estimates being still in excess of the appropriation, the Board, in view of the pressing importance of *immediate* provision for the criminal insane, reluctantly determined to proceed, under the law, without waiting for the next Legislature, and therefore

Resolved, To select for a site the land already agreed upon, at the southeast corner of the present prison yard at Ionia, the building and ground and yard in connection with the same, to embrace sufficient ground east of the yard for the administration building, and 115 feet by 400 feet, from the southeast corner of the prison yard, and the land south of the same to the railroad.

Estimates for the plans were brought within the appropriation by cutting off from said plans 72 feet from the west end, and using the south wall of the present prison yard for the north wall of the building. The plans as modified by Architect Lloyd so as to bring them within the appropriation, were then referred back to the architect to be perfected and again submitted.

October 24. Board met at its office in Lansing in connection with Board of Control, Superintendent of Reform School, Architect Grosvenor being also present, to examine plans for north wing of Reform School, and with certain corrections of the plan suggested by the Board, the same were approved. (See proceedings under Sec. 7, Act 206, Laws 1881.)

December 13, 1883. Board met at invitation of State Board of Health to attend convention of said Board at Ionia.

Commissioner Gillespie, chairman, reported visits to jails and poorhouses, also to several of the State institutions, also the Western House of Refuge

of Pennsylvania, and the State Penitentiary for the eastern district of Pennsylvania on October 20, 1883.

Commissioners Gillespie, Barbour, and Secretary Baxter made written reports of visits to a large number of jails and poorhouses, which will also appear with name and date in the tabulated statement.

The Secretary was directed to enquire into certain reports that a prisoner had been brought to the State Prison, both prisoner and officer in an intoxicated condition, or at least under the influence of intoxicating drinks.

The Secretary reported that he had attended, in behalf of the Board, the meeting of the National Health Association at Detroit, and for the purpose of procuring a copy of the proceedings for the library of the Board, became a member, which action was, on motion, approved. He also recommended the purchase of the entire proceedings of the National Health Association for the Board library, at an expense of \$42.00, which matter was referred to the Library Committee.

The Secretary was instructed to enquire of the Warden of the State Prison at Jackson as to the authority claimed by contractors to employ free labor inside the prison walls, and report.

The Secretary was instructed to call the attention of the County Treasurers and Superintendents of the Poor of the respective counties in the State to Secs. 17, 18, and 19 of Chap. 266, Compiled Laws, as amended by Laws of 1883, No. 97, page 93, making them inspectors of the county jails and requiring reports to the circuit courts in the months of May and November of every year, and respectfully request such inspectors of jails to forward to the office of the Board of Corrections and Charities at Lansing, copies of all such reports as soon as made.

The Secretary was also instructed to prepare a bill for presentation to the next Legislature for the general management and regulation of jails; and also to procure information as to the fees officers are entitled to in connection with the jails.

On motion the Board of Health, or so many of said Board as were present at Ionia, were invited to meet with the Board of Corrections and Charities at 8.30 o'clock A. M., of the 15th inst., at the Bailey House, Ionia.

Adjourned to Dec. 15, 1883, to examine plans for Asylum for Criminal Insane.

December 15, 1883. The Board, in connection with the Board of Health, held a joint meeting at Ionia, and proceeded to examine and discuss the plans for the Asylum for the Criminal Insane so far as prepared, and it was determined that after they had been fully prepared, before final approval by the Board of Corrections and Charities, they should be submitted also to the State Board of Health for examination and Report.

The Board of Health was requested, either in a body or by Committee, to attend a Convention of the Board of Charities at East Saginaw, on December 18 and 19, 1883.

On motion the Board of Health was requested by Committee or otherwise to examine the jails in the counties of Barry, Jackson, Oakland, Van Buren, and Washtenaw, and the Poorhouse and Asylum in Wayne county, with reference to their sanitary condition, and also to endeavor to interest local Boards of Health in such examinations.

The Secretary was directed to ascertain when the several Boards of Supervisors of the counties of Barry, Jackson, Oakland, and Van Buren will be in

session, and to notify the chairman with a view to personally appearing before them either by committee or otherwise.

January 2, 1884. The Board met at the Eastern Asylum for the Insane, at Pontiac.

Commissioner Wheeler reported that a committee of the Saginaw county Board of Supervisors had visited the jail of said county since the report made by the State Board of Corrections and Charities at their convention at East Saginaw in December last, and that measures were being taken to reform the abuses then pointed out.

Commissioner Gillespie reported in writing, visits made by him to jails and poorhouses. Report received and placed on file.

Commissioner Gillespie further reported attending with the other members of the Board, the convention of the Board of Corrections and Charities at East Saginaw, December 18-19, 1883.

The Secretary made report in writing of visits to jails and poorhouses, which was received and placed on file. See written reports on file.

The Secretary also reported attendance at the conference of the County Agents and convention of State Board of Charities at East Saginaw, December 18-19, 1883, and also visit with chairman of the Board to the jail at Saginaw City, and a written report of the same to the Supervisors of Saginaw county.

The Secretary submitted a written report of his action under instruction of the Board, as follows, to wit:

1. Correspondence with Warden Pond as to prisoners brought to the prison under the influence of liquor, and the reply.

2. Also correspondence with the same officer as to the employment of free laborers within the prison yard, and the reply.

3. That he had called the attention of the Superintendents of the Poor and the county Treasurers to the law requiring them to make semi-annual reports, and requesting them to forward copies of the same to office of the Board at Lansing.

4. Copy of communication to the State Board of Health, requesting them, by committee or otherwise, to inspect the jails of Barry, Washtenaw, Oakland, Calhoun, and Jackson counties and the poorhouse and asylum in Wayne county, with regard to their sanitary condition, and the reply of the Secretary of the Board of Health.

5. Reported a list of County Agents who had failed to comply with the requirements of law.

6. That he had corresponded with the clerks of Jackson, Oakland, Washtenaw, and Van Buren counties with respect to the time of meeting of their several boards of supervisors, and had reported the result to the chairman of the Board.

7. Submitted a list of all the jails and poorhouses in the State not visited in 1883, and the date of the last visit.

8. That according to instruction he had corresponded with C. D. Randall, of Coldwater, with regard to uniform system of book-keeping, and the reply.

The following resolution was then adopted:

Resolved, That the Secretary be instructed to correspond with Superintendents of the State Public School at Coldwater, the Reform School at Lansing, the Industrial Home for Girls at Adrian, and the judges of probate of the several counties of the State regarding the work of the agents of the Board as relating to these institutions and the several counties of the State. Also, that the Secretary be requested to cor-

respond with the sheriff of the county from which a prisoner was brought when intoxicated by intoxicated officers, and the judge of the circuit court in relation to the same, and to ask them to investigate and report.

The Board then went carefully over the entire Asylum with Dr. Hurd, the superintendent, and found that though the Asylum is very much overcrowded, every part was clean, and the air good, the halls warm and comfortable, and the patients for the most part free from personal restraint. That the whole institution was quiet and orderly. The Board found very little to criticise, but much to commend.

The Board then went to Detroit, and gave the entire day, January 3, 1884, to visiting the Detroit House of Correction, the County Jail, the Home for Aged People under the management of "the Little Sisters," the Home for the Friendless, and the Thompson Home for Old Ladies.

January 4th. The Board visited the Wayne County Poorhouse and the Asylum for the Insane connected therewith at Wayne.

The Secretary was instructed to ascertain the expense of printing 1,000 copies of the Conference of County Agents and Convention of the Board held at East Saginaw, December 18 and 19, 1883, and report the same to the Board.

The following resolutions were adopted :

Resolved, That the Superintendent of the Reform School be requested to make such examination of the reports of agents in his office, as to ascertain, whenever a case may occur that a boy has been sent to the Reform School without first having received the attention of the County Agent as required by law, and promptly to report to the Secretary of the Board of Corrections and Charities whenever he has reason to suppose that such has been the case.

Resolved, That the Secretary be directed, in connection with the superintendents of the Reform School, the State Public School, and the Industrial Home for Girls, to take such measures as will secure from the County Agents at least annual reports, to such superintendents relative to all children put out from such institutions respectively.

Written reports were also prepared of the visits to the Detroit House of Correction, Wayne county jail and Wayne county poorhouse and Asylum for the Insane, which the Secretary was directed to send to these several institutions respectively, and also to furnish copies for publication.

The Board also visited the Jackson county jail, and, finding its condition unimproved, the Secretary was instructed to present this matter personally to the Jackson county Board of Supervisors.

The Board also visited and inspected the State Prison at Jackson. Found the same improved in several respects. The hospital had been much improved. Visited the schools. The entire population of the Prison are in the school one evening in each week. Whole number of prisoners, 608, 25 of whom are in the asylum and insane.

January 5, 1884. The Board visited the Michigan Asylum for the Insane, at Kalamazoo, and found the same to be very much over-crowded, and that in many respects the present room and provision for the number sent there were entirely inadequate.

February 12. The Board met at the Russell House, Detroit, to examine plans for the Asylum for the Criminal Insane, in connection with the State Board of Health, and after several suggestions and alterations, of which the architect, Gordon W. Lloyd, took note, and was instructed to embody in the plans; and thereupon it was

Resolved, That the plans and specifications for the Asylum for the Criminal Insane presented by Gordon W. Lloyd, architect, modified in accordance with the suggestions of this Board and the State Board of Health, be adopted by this Board.

That thus modified, they be verified by the signature of the architect, and transmitted to the Board of Control of the House of Correction at Ionia, in accordance with the requirements of Act 190 of the Laws of 1883.

On reading a communication received by the Chairman from the Secretary of the Association, inviting the Board to attend a meeting of the National Prison Association, Commissioner Barbour was appointed a delegate to attend in behalf of the Board, and Commissioner Wheeler his alternate.

The Secretary was instructed to prepare and send to each of the State Institutions a circular requesting them to inform the Board with regard to their several methods of keeping books of account, and ask them to report the same to this Board with a view if possible of devising a uniform system of keeping accounts at all our State Institutions.

The Secretary reported compliance with the instructions of the Board with regard to the several matters committed to him at the last meeting, as follows:

1. That he had written personally to all the county agents remiss in their Reports, and had since received the Annual Report from all the agents with very few exceptions.

2. Had corresponded with the Judges of Probate in the several counties as instructed, and had received replies herewith submitted.

3. Had Corresponded with the Superintendents of the State Public School, the Reform School, and the Industrial Home for Girls, as directed by the Board.

4. Submitted correspondence with Sheriff and Circuit Judge in relation to prisoner brought to prison in a state of intoxication, by intoxicated officer and reported the action of Circuit Judge in the premises.

5. Had prepared proceedings of Annual Conference of County Agents, and Convention of Board of Corrections and Charities for publication, and that same were in hands of the printer.

6. That copies of reports of visits of the Board to the Detroit House of Correction, Wayne County Poorhouse, and Asylum for the Insane had been prepared and sent to Commissioner Barbour to be delivered to the several boards interested, and for publication.

May 7, 1884. Board met at the Institution for the Deaf and Dumb at Flint, and made an informal examination of the same.

Commissioners Gillespie and Wheeler reported in writing visits to jails, poorhouses, and State institutions. (See tabulated statement.)

In the evening the Board met at Jackson. The secretary reported an examination of the laws with regard to sheriffs and jailers, and their fees.

The secretary also reported that he had prepared and sent the proposed circular to the county agents with regard to commitments; and also the distribution of the proceedings of the conference of county agents and convention of the Board at East Saginaw, and of proceedings of annual meeting of Superintendents of Poor and Union Association.

Also reported attendance at the Sanitary Convention at Hillsdale April 17 and 18, and visits to jails, poorhouses, and State institutions. (See tabulated statement.)

The Secretary also reported that he had appeared before the Board of Supervisors of Jackson and Hillsdale counties, and personally presented the condition of their jails and suggested needed reforms, and that he had sent written reports to the several Boards of Supervisors as instructed by the Board, and had also personally presented to the Supervisors of Hillsdale county the condition of their county poorhouse.

Also reported attendance upon the annual meeting of the Superintendent of the Poor at Ann Arbor, February 12-14, 1884.

Also the preparation of a circular with regard to the death of Cortes Pond, agent of the Board for Shiawassee county, on his way home from attending the meeting at Ann Arbor.

Also read report of his attendance at the National Conference of Corrections and Charities at Louisville, Ky., September 24-29, 1883, which was approved and ordered printed in the next report.

The Secretary also reported that Dr. H. B. Baker, Secretary of the State Board of Health, had been invited to visit and inspect the Institution for the Education of the Deaf and Dumb at Flint with reference to its sanitary condition, and that he had promised to comply with this request at his earliest convenience.

The report of the Board of Health on the plans of the Asylum for the Criminal Insane at Ionia were presented, read, and placed on file.

May 8, 1884. Board met at Jackson and, in company with Hon. G. T. Gridley, Judge of the Circuit Court, the County Treasurer, and one of the Superintendents of the Poor as inspectors of jails, visited the Jackson county jail. The same was found very filthy, damp, over crowded, and utterly unfit for use as a jail.

The Board then visited and inspected the State Prison at Jackson. Great improvement was found to have been made in the general appearance of the grounds, ventilation of the shops, cell blocks made more safe by ceilings over head; iron bath tub and good water closet have been put into the basement where prisoners are thoroughly bathed and cleansed on reception, and the entire prison was clean and gave evidence of careful attention and good management.

The old cell blocks have very small cells, without ventilation, and the halls or corridors surrounding them are not suitably ventilated. It is to be hoped that the Legislature will make an appropriation so as to enable the prison authorities to remedy these defects.

After the inspection the Board met at the Warden's office, Gov. Bagole in the chair and adopted the following preamble and resolution:

WHEREAS, The destruction by fire of the poorhouse of Van Buren county has involved a large loss of life, and whereas it is due to the relatives and friends of the unfortunate victims and to the public as well, that the circumstances of the conflagration should be investigated; therefore,

Resolved, That this Board respectfully request the Governor to take such measures for investigation as may fully explain all the circumstances under which the fire occurred and which prevented the rescue of the inmates.

Commissioner Barbour called attention to the report of the Detroit House of Correction, showing that many persons had been repeatedly convicted and committed on a repetition of the same offense, but without any increase of punishment for the second or subsequent offenses as required by the statutes, he therefore submitted the following resolution which was adopted by the Board:

Resolved, That the Governor be requested to issue a circular to the judges, magistrates, and prosecuting attorneys of the State, calling their attention to the law providing severe punishment for second and subsequent offenses, and the apparent neglect of such provisions, and intimating that such neglect is of itself a direct violation of the law.

Commissioner Barbour also offered a resolution that the Superintendents of

the Poor of Wayne county be requested to provide proper fire escapes for the Wayne county buildings for the poor and insane, which was adopted.

Commissioner Wheeler offered the following preamble and resolution which was adopted :

To the Hon. G. T. Gridley, Circuit Judge of the Fourth Judicial District, Jackson, Mich.:

SIR,—The Board of Corrections and Charities of the State of Michigan, have this day passed the following :

Resolved, That from frequent inspection of the county jail of Jackson county, Mich., this Board is satisfied that such jail is and has been for a long time, unfit for the confinement of prisoners, and the proper authorities having neglected to take any action thereon, although for two years past requested to do so, this Board requests you to designate the jail of some other county, fit for the purpose, for the confinement of the prisoners of Jackson county, under Sec. 8945 (p. 2173) of Howell's Annotated Statutes.

Commissioner Barbour made written reports to several jails and poorhouses.

The Board were then taken by the Superintendent of the Poor to the county poorhouse of Jackson county, about three and one-half miles northwest of the city of Jackson.

August 11, 1884. Board met at the Michigan Asylum for the Insane at Kalamazoo, pursuant to call from the chairman.

The secretary made a written report giving the date of the last visit to each jail and poorhouse of the State, with the name of the person by whom visited, whether commissioner or secretary, which was received and placed on file.

The secretary further reported that:

1st. He had sent certified copy of the preamble and resolution of the Board asking Judge G. T. Gridley to designate a jail of some other county for use of Jackson county, until the Jackson county jail was put in fit condition for use as such. Directed to said Judge Gridley at Jackson on May 8th, 1884.

2d. That he had sent to Gov. Begole at Flint, a copy of the preamble and resolution of the Board requesting him to order an investigation into the circumstances of the burning of the Van Buren county poorhouse, but had as yet received no response to the same.

3d. That he had sent to Commissioner Van Deusen all the papers received relative to uniform system of book-keeping for State institutions, and that the same had been returned, with no action on his part thereon, but advising a conference with the Auditor General upon the subject.

4th. That, as instructed by the Board, he had certified to bill of Architect Lloyd for services and expenses connected with plans and specifications for Asylum for the Criminal Insane, and had sent the same to the Board of State Auditors, by whom it was returned, and that he had then sent the same to the Board of Inspectors of the State House of Correction for allowance and payment.

5th. That he had sent to the superintendents of the poor of Wayne county a copy of the resolution requesting them to cause proper fire escapes to be placed in the buildings of the Wayne county Poorhouse and the Asylum for the Insane.

6th. That, as advised by the Board, he had sent to the Governor carefully prepared suggestions, in matter of providing for current expenses of our several charitable and reformatory institutions, and had received from the Governor a communication approving of the proposed changes and promising to bring the matter to the attention of the Legislature.

The secretary made written report of visits to various State institutions, jails and poorhouses. (See tabulated statements.)

Also full written reports and communication made to several local papers of Shiawassee, Lapeer, Lake, St. Joseph, Saginaw, and other counties, which were read and placed on file.

Commissioner Gillespie submitted a communication made to Judge Gridley, and his reply. Also proceedings of several prominent citizens of Jackson, with a report made by them on the condition of the Jackson county jail, which was read and placed on file.

He also reported in writing visits to jails and poorhouses, which was read and placed on file (see tabulated statement).

Also a complaint made by one O'Brien, of Mecosta county poorhouse, of cruel treatment, but which upon investigation was found to be without good foundation.

Also complaints received on account of girls returned from the Industrial Home for Girls, at Adrian, as incorrigible, or otherwise unfit persons to be retained, under authority given to the Board of Control of said Institution under the law organizing the same, but recommended no special action thereon.

Commissioner Wheeler reported visits to Saginaw county jail and poorhouse in August, 1884.

The estimates presented by the Board of Trustees of the Michigan Asylum for the Insane, at Kalamazoo, for appropriations desired for 1885-6, was read, and after a full examination by the Board, and explanations by Medical Supt. Palmer, were laid aside for further consideration.

August 12, 1884. The Board met according to adjournment, went through the new hospital, and about the Institution; examined the grounds where it was proposed to erect a hospital for the male department, and also a kitchen and a workshop for said department.

The Board then proceeded to the Industrial Home for Girls, at Adrian; carefully examined the estimates presented for 1885-6; listened to explanations from the superintendent, Miss Scott, and Hon. Wm. Corbin, resident member of the Board of Control.

August 13, 1884. Board met according to adjournment; examined all the cottages. The estimates were placed on file for further examination, and the superintendent requested to give, in addition to the estimates for 1885-6, in parallel columns, the exact expenditures for like purposes at the Institution, for the years 1883 and 1884.

The Board, regarding the water supply as entirely inadequate, reiterated the recommendations made last year upon the subject.

The following resolution was adopted:

Resolved, That the State Board of Health be requested to examine the Industrial Home for Girls, at Adrian, and report to the Board on the following points, among others—

As to the water supply, and its sufficiency for sanitary and other purposes;

As to the ventilation of the different buildings, chapel, schoolrooms, the new cottage, its water closet, outside privies, and whether the construction of the same has been approved by said Board of Health;

Whether the outside privies, the location and methods of flushing, are proper, and have been approved by said Board; and to make recommendations and suggestions as to these and other matters examined by them, and report the same to the Board of Corrections and Charities.

August 13, 1844. Board met at State Prison at Jackson at 2 P. M.

Chairman Gillespie submitted a programme for the convention of the Board to be held during the fall of 1844. Placed on file for further consideration.

Commissioner Wheeler moved as the sense of the Board that the Legislature be asked to repeal the laws allowing the use of the county jails for village and city lock-ups, which suggestion was approved, and Commissioner Wheeler was requested to prepare recommendations upon this subject, and also on the subject of district workhouses.

The preparation of reports on estimates at different Institutions was assigned to the several commissioners.

A form of circular letter to State Charitable, Penal, and Reformatory Institutions, asking for information as to changes desired in the laws affecting their several interests, was presented and adopted, and the Secretary was instructed to prepare and send copies of the same to the wardens, superintendents, and boards of control of the same respectively.

Commissioner Gillespie submitted papers with regard to complaints of excessive punishment by flogging at the State House of Correction at Ionia, and a report of his action thereon, which were referred to Commissioner Barbour for further examination and report as to what further action should be taken by the Board in the matter.

Other complaints of the same kind against the same institution were likewise presented, and referred to Commissioner Barbour for examination and report.

The Board went carefully over the estimates of the Board of Inspectors for the State Prison at Jackson for the years 1885 and 1886, and listened to explanations made by Warden Pond, and examined the grounds, cell blocks, hospital, etc., and also the ground it was proposed to ask authority to purchase, etc., and the estimates were then placed on file for further consideration.

August 14, 1884. Board met at the Eastern Asylum for the Insane at Pontiac.

The estimates for the Asylum for the years 1885 and 1886 (being for two hospitals, one for male and one for female department), were presented, and the necessity for the same explained by Dr. Hurd, the medical superintendent, and the grounds where it was proposed to build the same, pointed out and examined, and placed on file for further examination and report.

The Board then visited the wards of both departments.

August 15, 1884. Board met at the Institution at Flint.

Examined the estimates of this institution for the years 1885 and 1886, and the land it was proposed to purchase, listened to the explanations of the Board of Control, and then placed the estimates on file for further consideration.

The following resolutions were adopted :

Resolved, That Dr. Thomas of Ionia be requested to furnish a brief statement of the examination made by him of one Farley, a late convict at the House of Correction, and the nature of the injuries, if any, inflicted at his punishment at that place on or about July 18, 1884.

Resolved, That the State Institutions reporting estimates to the Board be requested to use substantially a form presented, which the secretary was instructed to transmit to the several institutions.

August 25, 1884. Board met at the State House of Correction at Ionia.

The estimates for several appropriations were presented and partially examined and laid aside for further consideration.

August 26, 1884. The Board met at State House of Correction. The following resolution was adopted:—

Resolved, That the Secretary be directed to endeavor to ascertain what industries are pursued in the Prisons and Reformatories of the United States, and with what results. Also, what Prisons are carried on without the contract system, and with what results.

On motion Commissioner Barbour was requested to examine and report as to what class of expenses and appropriations the Board of Corrections and Charities are required by law to examine and report upon to the Board of Control of the several State Institutions.

The Secretary was instructed to ascertain and report as to compensation paid the members of the Boards of Control of the several State Institutions, and from what fund.

Commissioner Barbour presented a list of suggestions for the consideration of the Board, which were placed on file for examination.

Witnesses were then examined in relation to the punishment inflicted on ex-convict Farley.

Commissioner Barbour, to whom the State House of Correction was specially assigned, was requested to send a communication to the Board of Control, suggesting that hereafter in all cases of corporal punishment the order be given by the Warden, and that the physician be present, and that a full report be made and entered on the records at once.

That in all cases of death in the prison, a coroner's inquest be held, in strict accordance with the law, and that the Prosecuting Attorney be in all such cases notified and requested to attend.

The Secretary was instructed to request the State Board of Health to examine and report upon the sanitary effect of cells made of boiler iron as usually constructed, as compared with cells made of other material.

Draft of Report on Industrial Home for Girls at Adrian was submitted.

The Board then made a general inspection of the State House of Correction, with special reference to estimates for appropriations and as to its general condition, after which the estimates so far as received were placed on file for future consideration.

The Secretary was instructed to send a communication to the Board of Control of both the State House of Correction at Ionia and the State Prison at Jackson, the Asylum for the Insane at Kalamazoo and the Asylum at Pontiac, suggesting an examination of the law, with reference to the item of current expenses paid at such institutions under general laws, and suggesting that notwithstanding such General Laws, Act No. 206, Laws of 1881, contemplates the submission of such estimates to the State Board of Corrections and Charities.

August 26, 1884, 7½ p. m. The Board met at the Reform School, Lansing.

The estimates presented by the Board of Control of the Reform School were carefully examined and explained by the Superintendent and Board of Control, and placed on file for further consideration.

The Secretary was instructed to call the attention of the President and the Superintendent of the Poor and Union Association to the subject of inconsiderate and lavish out-door relief, and the present law upon the subject of such

relief with a view to a proper discussion at the next annual meeting of the association, and suggesting amendments to the law.

Commissioner Wheeler was requested to examine the law with reference to county jails, and to prepare and recommend some amendment to the law, so as to secure proper construction and approval by competent authority before the same can be used by the county for the confinement of prisoners.

The Secretary was instructed to request the State Board of Health to examine the State House of Correction at Ionia, and to report to this Board with regard to its sanitary condition, together with such suggestions as may to them seem advisable.

The Secretary was directed to prepare and send to the Board of Control of the State House of Correction, at Ionia, a communication stating in short, the condition of cells, etc., as found on a visit, and also results of investigation in case of corporal punishment of Convict Farley, and making certain suggestions and recommendations.

The board then visited the School for the Blind, at Lansing; examined the estimates presented, listened to the explanations of Superintendent McElroy, and visited the grounds and all parts of the institution so as to enable them to determine as to the necessity and propriety of the appropriations asked for, and estimates were placed on file for further consideration.

The Board returned to the office at the Capitol. The Secretary was directed to call the attention of the several Boards of the charitable, penal, and reformatory institutions of the State, to the law requiring that with the written statement of estimates submitted to the Board, the reasons for the same be given, and also calling attention to the necessity of giving the items going to make up the estimates.

The suggestions made by Commissioner Barbour were then taken up and acted upon severally, as follows:

1. Is the Board in favor of boiler plate iron for cells, which are now being constructed in our county jails? Also of obtaining the opinion of the Board of Health with regard to the same.

On motion the Secretary was instructed to ask the Board of Health to examine and report as to the sanitary condition or effect of such jails, and to suggest means of rendering them less injurious to health.

2. When a jail or county house is only ventilated by doors and windows, should the secretary, or visiting committee recommend the construction of a ventilating flue? Answered by the Board in the affirmative.

3. Should bath-tubs be asked for when none are found in jails or poor-houses? Water-closets in jails, with water and proper sewerage? Answered in the affirmative.

4. Would it not be well to write to the circuit judge, informing him of the suggestions or recommendations made to supervisors, asking him to examine the jail, and in so far as consistent with his judgment, recommend the same changes in an independent letter? Answered in the affirmative.

5. Shall any attempt be made to limit the use of tobacco in the State institutions, jails, and poorhouses? Laid over.

6. Would it not be well to frame a set of rules for the management of jails, and secure their adoption by boards of supervisors? Answered in the affirmative, and the secretary was instructed to prepare such a set of rules and submit them for the action of the Board.

7. And also rules for poorhouses? Answered same as above with regard to jails.

8. Recommend enclosures for jails? Answered in the affirmative.

9. Ought not a bill to be prepared providing that all persons sentenced to any jail or prison shall be so sentenced *to hard labor*, and a section providing for some remuneration to persons while awaiting trial in jail, or confined as witnesses, and willing to work? Referred to Commissioner Wheeler to make recommendations, and to prepare a bill.

10. Also a bill providing that supervisors may, with the concurrence of the circuit judge, appoint a jailor, who shall only be removed by the circuit judge for cause? Laid over.

11. A resolution asking Judge Joslyn to designate the jail of some other county for the detention of the Washtenaw county prisoners, the Washtenaw county jail having become unfit and unsafe for that purpose? Adopted, and the Secretary instructed to prepare and transmit such a resolution.

12. Notify Judge Gridley of escapes from the Jackson county jail, and again ask him to designate the jail of some other county for the detention of Jackson county prisoners. Referred to Commissioner Barbour, with full power to act on behalf of the Board.

13. A resolution asking the judge of Livingston county circuit to designate the jail of some other county for the detention of Livingston county prisoners, that jail having become unfit and unsafe. Laid over until the jail shall have again been visited.

14. Suggestions as to out-door relief, and methods generally adapted in dispensing the same.

15. Should delegates be appointed to the National Prison Association?

Answered in the affirmative, and Commissioners Barbour and Wheeler were appointed such delegates.

Commissioner Barbour reported in writing visits to jails and poorhouses. Full written reports were filed in the case of each jail and each poorhouse, and copies of the reports sent to the Board of Supervisors in the case of each jail visited, and to the Superintendents of the Poor in the case of each poorhouse visited.

Commissioner Gillespie reported visit to the county jail of Isabella county at Mt. Pleasant, August 24, 1884, and also State Prison at Jackson, August 17, 1884.

October 21, 1884. Board met pursuant to call, at their office at Lansing. All present, and Gov. Begole at the request of Commissioner Gillespie, chairman, in the chair.

The estimates for the State Prison at Jackson were taken up and considered, and draft of a report upon the same was read and discussed, and the whole matter laid upon the table for further consideration. The draft of the report on State Prison for insertion in the biennial report was, after careful consideration and amendment, adopted.

Draft of report upon the State House of Correction at Ionia for insertion in the biennial report was read and discussed and laid upon the table for further consideration.

The estimates for the State House of Correction were also, after discussion and consideration, laid upon the table for further action.

October 22, 1884. Board met at its office, Lansing.

The estimates for the Industrial Home for Girls at Adrian, were taken up and carefully examined item by item, and draft of a report upon the same prepared for insertion in the biennial report was read and discussed, and after some modifications was adopted.

The estimates from the Board of Control of the State House of Correction at Ionia were taken up, and after further discussion and amendment, were adopted.

The estimates for the State Prison at Jackson were taken up and carefully considered, and the report thereon adopted.

Agent J. T. Cobb, of Kalamazoo county, being present, made some suggestions with regard to the work of the county agents. He suggested amendments to the laws governing magistrates and inferior courts so that in cases of juvenile offenders suspended sentence might be given; and on motion he was requested to prepare and present to the Board through their secretary a bill to that effect.

On motion the secretary was instructed to request the several State institutions to send at the earliest practicable period, a brief statement of receipts and expenditures and general statistics for the years 1883 and 1884.

The estimates for the Institution for the Deaf and Dumb at Flint were then taken up and carefully considered, and the basis of a report decided upon.

The estimates for the School for the Blind were also carefully considered item by item, and the basis of a report agreed upon.

The estimates for the Northern Asylum for the Insane at Traverse City, were fully discussed and a report agreed upon.

The estimates for the State Public School at Coldwater were also taken up fully discussed, and the substance of the report agreed upon.

The estimates for the Michigan Asylum for the Insane at Kalamazoo were then considered and a report agreed upon.

Estimates for Eastern Asylum for insane at Pontiac, were taken up and discussed, and a report upon the same adopted.

For estimates and reports as made in case of the several state institutions, see proceedings under Sec. 6, of Act No. 206, of Laws of 1881.

On motion Commissioner Van Deusen was requested to furnish a draft of recommendations for the establishment of a State institution for the idiotic and feeble-minded.

On motion, the Secretary was instructed to inquire as to the extent of correspondence between the officers and managers of the Industrial Home for Girls at Adrian, and the county agents, in the matter of placing girls in homes from that institution.

On motion, it was

Resolved, That in the opinion of this Board, it would be wise for the Legislature to place the State Prison at Jackson and the State House of Correction at Ionia under the control of a joint board of inspectors.

On motion, the Secretary was instructed to make a short abstract of the laws of Ohio, Illinois, and New York, providing for intermediate and cumulative sentences.

The matter of recommending a board of pardons was referred to Commissioner Wheeler to inquire into the method to be adopted to secure such a board, and to report recommendations.

Commissioner Barbour submitted written report of visit by himself and Commissioner Wheeler to the jail of Erie county, N. Y.

Commissioner Wheeler submitted written report of attendance by himself and Commissioner Barbour upon the National Prison Association at Saratoga, N. Y.; also of visits made by himself and Commissioner Barbour to several institutions in N. Y.

Commissioner Wheeler was requested to confer with the superintendents of

the Asylums for the Insane in relation to the proper construction of Act No. 206, Laws of 1881, and to endeavor to secure estimates for current expenses from such asylums.

Draft of report of action of the Board under the law providing for the location and construction of an Asylum for the Criminal Insane, and the plans adopted for the same, were presented, and adopted by the Board, and ordered inserted in the Biennial Report.

On motion it was

Resolved, That the State Board of Auditors be requested to provide another room for the use of the State Board of Corrections and Charities and their Secretary, with proper ventilation, and that the Secretary be requested to inform said Board that unless such room can be provided in the Capitol building this Board, on account of the unhealthfulness of the room at present occupied, will be compelled to rent proper quarters elsewhere.

A communication was received from Warden Pond, of the State Prison at Jackson, recommending changes in the laws relating to prisoners and prison management, and being read was referred to Commissioner Barbour to prepare the same for insertion in the biennial Report, together with such further suggestions and recommendations as shall seem to him desirable.

On motion, a recommendation is made by this Board, that Wardens be appointed by the Boards in charge of the Prisons of the State, to hold office during good behavior, and that the sub-officers of the prisons be appointed by the Boards upon the nomination of the Wardens, to hold office in like manner.

The Secretary was instructed to communicate this recommendation to the Governor.

A resolution was also adopted stating that the Board recommend that it be required by law, as soon as a prisoner is sentenced, the Warden of the prison be notified of the same, and to send an officer to take charge of him and convey him to the prison.

Draft of report upon the State Public School at Coldwater, was submitted for insertion in the biennial report, which was adopted.

Report for Eastern Asylum for Insane for insertion in the biennial report was submitted and adopted.

On motion, the Secretary was instructed to request Warden Pond to prepare a bill providing for State agent for discharged prisoners.

The Secretary was instructed to prepare blanks for use of institutions in making estimates and submit the same to the Board for approval.

The Secretary submitted written report of visits to jails and poorhouses, which was received and placed on file.

Also copy of communication made to Board of Supervisors of Huron county.

Also communication from Judge A. J. Mills in regard to Van Buren county jail, and kindred subjects which were read and placed on file.

The Secretary further reported:

1. That according to instructions he had endeavored to obtain information as to the industries pursued in the various State prisons and reformatories, and whether under contract system or otherwise, and with what result, but had as yet been unable to obtain sufficient information to enable him to make a satisfactory report.

2. A written report showing what members of State Boards were paid only expenses, and what members were paid a per diem allowance and expenses, and from what funds.

3. That he had made written communications to the Superintendents and

excess of requirements, the deep interest of the officers in their institutions, or their sympathy for the unfortunates committed to their charge, prompts to expenditures desirable, perhaps, but not essential. Such an expenditure for that single year may, by itself, be an insignificant matter, but the sum expended that year is made the basis for estimating the appropriation for the year to follow. Again, if there is likely to be an unexpended balance of considerable amount at the close of the year, there is a tendency to disbursements of other than for strictly maintenance purposes but set down as such under the head of "miscellaneous" or "unclassified" payments. The purposes of these disbursements and the sums disbursed may be altogether proper, nevertheless the apparent cost of support that year is increased by just so much, and, thus increased, it becomes the basis for future estimates. Eventually the actual weekly cost per capita is computed, perhaps by the legislative committee charged with the consideration of its affairs, and, being found excessive, the next appropriation is likely to be so much reduced as seriously to impair the usefulness and success of the institution. A system of State provision has elsewhere been applied to institutions with varying numbers of inmates for which advantages are claimed. It provides that

"The governing board of an institution shall at a certain time each year fix a sum as the rate of charge per week per capita, which shall not exceed the actual cost; that a statement be filed, showing the amount of each item forming the charge, which items are the ledger headings under which all expenditures are to be journalized, and are verified by monthly audit of the accounts by State authority; that

Quarterly bills be rendered, showing the name of each inmate and the number of weeks charged for, which bills, after the audit required by law, are paid at the State treasury from funds provided in the general tax-bill.

If the institution has no other income to serve as a working capital, a fixed percentage of the amount of the last quarter's bill is permitted to be drawn in advance. All sums required for special purposes are made the subjects of specific appropriation.

"No attempt will be made to weigh the advantages and disadvantages of these two systems of provision."

Communications from the Boards in charge of the several State institutions presenting estimates of appropriations recommended for current expenses and for special purposes, for the year 1885 and 1886, have been received as follows:

MICHIGAN INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB.

INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB, {
Flint, Michigan, October 6, 1884. }

RT. REV. GEO. D. GILLESPIE, D. D., *Chairman Board of Corrections and Charities:*

DEAR SIR,—In accordance with the provisions of Act 206, Section 6, Laws of 1881, I submit to you on behalf of the Board of Trustees of the Institution for the Education of the Deaf and Dumb, the following detailed report of estimates for current expenses and special purposes for the years 1885 and 1886.

Very respectfully,

M. T. GASS, *Superintendent.*

SUMMARY OF APPROPRIATIONS DESIRED FOR THE YEARS OF 1885 AND 1886.

For current expenses..... \$100,000 00

FOR SPECIAL PURPOSES.

Painting and calcimining.....	\$1,000 00
Piggery.....	500 00
Inside blinds—school rooms.....	500 00
Heating apparatus.....	12,500 00
Ventilation.....	2,000 00

Furniture, new building.....	\$1,000 00	
Gas fixtures, new building.....	300 00	
Changing pupils' bath and wash-rooms, bath-tubs, plumbing, etc.....	1,500 00	
Fire escapes, new building.....	500 00	
Cement and concrete sidewalks.....	800 00	
Library books, charts school apparatus, etc.....	200 00	
Jacket and soup kettles, and other kitchen utensils.....	725 00	
Hospital.....	5,000 00	
Additional land.....	10,000 00	
Wire guards, new building.....	300 00	
		\$46,825 00
Total amount necessary for 1885-86.....		\$136,825 00

Although the Institution has been founded and in successful operation for more than thirty years, there are those in the State not aware of its existence or the benefits it affords. Year by year, as a knowledge of the Institution becomes more widely disseminated, a larger number is brought into the school from this class. These, with the increased number of mutes, caused by the rapid growth of the State, produces a steady and continual increase in the number of mutes admitted to the Institution. There were enrolled last year two hundred and seventy-one pupils, a considerable increase over any previous year. This number will be probably somewhat larger during the ensuing two years, and to provide for their maintenance and instruction an appropriation of one hundred thousand dollars (\$100,000) is deemed necessary, which is given in detail as follows:

Groceries.....	\$3,000 00
Meat and fish.....	5,000 00
Butter, lard, etc.,.....	2,000 00
Flour and meal.....	1,000 00
Vegetables.....	750 00
Fuel.....	6,500 00
Lights.....	1,800 00
Furniture (renewing).....	600 00
Bedding.....	500 00
Crockery and cooking utensils (renewing).....	375 00
School books, etc.,.....	150 00
Printing, stationery, etc.,.....	125 00
Postage.....	175 00
Freight and drayage.....	125 00
Repairs on buildings (general).....	700 00
Wagons, harnesses, etc. (renewing and repairs).....	200 00
Water supply (from Flint Water Works Co.).....	1,600 00

MEDICAL EXPENSES.

Salary of physician.....	\$400 00
Salary of Assistant Matron.....	300 00
Medicines, hospital supplies extra in case of unusual sickness.....	300 00
	1,000 00

LAUNDRY.

Salary of 3 washer-women.....	\$375 00
Salary of 2 ironers.....	250 00
Soap, starch, crystal, bluing, tubs, pails, etc., and repairs on machinery.....	275 00
	900 00

FARM AND GARDEN.

Salary of farmer.....	\$500 00
Extra labor during year.....	200 00
Fools, repairs on same, improvements, live stock, etc.,.....	500 00
	1,200 00

HEATING APPARATUS.

Salary of engineer.....	\$720 00
Salary of two firemen.....	980 00
General repairs on engine, boilers, pumps, and renewing heating apparatus.....	1,000 00
	2,700 00

CABINET SHOP.

Salary of foreman.....	\$750 00	
Salary of assistant foreman.....	500 00	
Stock, tools, etc.....	350 00	
		\$1,600 00

SHOE SHOP.

Salary of foreman.....	\$650 00	
Salary of assistant foreman.....	500 00	
Stock, tools, etc.....	450 00	
		1,600 00

PRINTING OFFICE.

Salary of foreman.....	\$600 00	
Stock, type, tools, etc.....	200 00	
		500 00

OFFICERS AND EMPLOYEES.

Superintendent.....	\$1,200 00	
Steward (non-resident).....	1,500 00	
Matron.....	400 00	
Mending-woman.....	150 00	
Teamster.....	225 00	
Watchman (non-resident).....	480 00	
Laborer.....	200 00	
Office-boy.....	200 00	
Chore-boy.....	150 00	
Baker (non-resident).....	375 00	
Cook.....	200 00	
Sixteen domestics.....	1,420 00	
		6,500 00

TEACHERS' SALARIES.

Two teachers.....	\$1,100 00	2,200 00
One teacher.....		900 00
One teacher.....		800 00
One teacher.....		450 00
Five teachers.....	400 00	2,000 00
Three teachers.....	300 00	900 00
One teacher.....		280 00
One teacher.....		250 00
One teacher.....		240 00
One teacher.....		200 00
Two teachers.....	140 00	280 00
		8,500 00

MISCELLANEOUS EXPENSES.

Including all items of expense that cannot be classified in any of the above classifications, pertaining to current expenses, viz.: Rent of telephone, travelling expenses of Superintendent, brooms, brushes, pails, etc., entertainment and amusement of pupils, etc., etc.....	500 00
---	---------------

Amount necessary for the year 1885.....	\$50,000 00
Amount necessary for the year 1886.....	50,000 00

Total amount current expenses 1885-86.....	\$100,000 00
--	---------------------

SPECIAL PURPOSES.

For painting and calcimining.....	\$1,000 00
-----------------------------------	-------------------

A biennial appropriation has been asked and generally granted of \$800 or \$1,000 for doing the painting and calcimining about the premises. As the buildings become older the necessity for such repairs increases. In an institution of this size there is unavoidably every year a great amount of repairing of this kind to preserve the building, as well as to render its condition wholesome. At present nearly all the cornices need repainting to prevent their going to decay, and it is thought that to make these repairs and such others of this nature as must be made during the coming two years, the amount of \$1,000 will be no more than sufficient.

For piggery..... \$500 00

The piggery now upon the premises has, in its present location, been a source of great annoyance and almost a nuisance. It is situated about twelve rods southwest of the main building, and the winds which prevail from that direction bring odors almost intolerable directly into the institution. They should be removed forthwith away and in a different quarter. There is nothing, however, in the way of buildings to remove. The apartments consist of several pens made by nailing rough boards to pieces of timber set in the ground. These have nearly all so far gone to decay that very little of the material in them can be used in the construction of new buildings. It is desirable, therefore, that an appropriation of \$500 be made for the building of a new piggery.

For inside blinds..... \$500 00

The entire front building, the new building just completed, and that portion of the two wings occupied by the pupils as sitting or study rooms, have been during former years supplied with inside blinds. These have been found a very great convenience, and have added very much to the comfort of the pupils and employes. The school rooms, 16 in number, are so situated that the direct rays of the sun pour into them nearly the entire day. It is a source of great annoyance to both teachers and pupils, and often of affections of the eye; and they are obliged to occupy these rooms, which are small, with no adequate means of regulating the admission of light. There are in these rooms, and in four water-closets in the building, 60 windows with which we wish to provide inside blinds, and for which an appropriation of \$500.00 is asked.

For wire guards..... \$300 00

All of the windows on the front or ground floor in the old buildings have been furnished with wire guards. A year's experience with them has proved their wisdom and economy. They guard against the breakage of windows from missiles, or balls thrown in the plays of children on the grounds, or by other accident, and are of the greatest convenience in avoiding the necessity of closing all the ground windows at night to keep out intruders. There are in the new building 43 ground floor and basement windows for which no guards are provided. These windows open into the pupils' dining room, kitchen, bakery, etc., and it would be the greatest convenience if the windows were so protected that they might be left open at night for a free circulation of air in these rooms, where it seems most necessary that such provision should be made. It is thought that \$300.00 will be sufficient for this purpose.

For renewing heating apparatus..... \$12,500 00

The present system of heating is entirely by direct radiation and high pressure. The steam for heating purposes is furnished by three forty-horse power boilers, each 14 feet long, 3 feet 10 inches in diameter, and containing 47 flues. A fourth one, a fire box, railroad boiler, designed to furnish power, is sometimes, in extreme cold weather, attached to the heating apparatus. The steam thus furnished is conveyed through a five-inch main from the boilers, and by smaller branches to each of the five buildings as they are reached. The apparatus is deficient in very many respects. In extremely cold weather it is impossible to make some of the rooms comfortable for occupancy, even under 40 or 50 pounds boiler pressure. There are often times in cold weather when the highest temperature that can be obtained in rooms somewhat exposed is only 50 or 55 degrees, and the consequence is they have to be abandoned. For a period of two weeks during the last winter the boys' hospital could not be used because it could not be heated sufficiently to make it safe to do so. This condition of things is very often true of many other rooms in the building, and pupils and employes suffer thereby. This is the case even in rooms amply supplied with pipes, and is due to a very imperfect or no circulation. The five-inch main is very inadequate to supply steam to the number of coils attached to it. Instead of one inch pipe there should be at least four. The result is that in coils remote from the boilers, very little live steam can be forced, and while the boilers may be carrying 40 or 50 pounds, scarcely any pressure will be indicated in the coils. The pipes are so situated that they are in very many places trapped, and with insufficient pressure to force them, they soon fill with water, heat is entirely cut off, and a constant bounding is going on in the coils.

Another most serious objection to the present system is the great expense in operating it. As insufficient as our supply of heat is, it is maintained at a very much greater expense than the space to be heated would require under some different system of heating. The low pressure system with indirect radiation is employed in the asylums at Kalamazoo and Pontiac, and a comparison of the expenditures for

fuel in these institutions with the same expenditures in our own, will be the most potent argument in favor of changing our present mode of heating. From a report of the Kalamazoo Asylum (1881-2) the following figures are obtained: Statistics of temperature and fuel given on pages 10 and 11 show that the amount of bituminous coal consumed for the month of January, 1882, was 492.43 tons, and for the nine months ending September 30, 2,160.82 tons. Considering the remaining three months of the year as consuming an average amount of coal, the consumption for the entire year would be 2,700 tons.

Kalamazoo Asylum—Space heated, 2,208,753 cubic feet; coal consumed annually, 2,700 tons; cost per annum 2,700 @ \$3.25, \$8,875.

Pontiac Asylum—Space heated, 1,860,975 cubic feet; coal consumed annually, 1,603 75-100 tons; cost per annum 1,603 75-100 @ \$1.25, \$5,212.19.

Deaf and Dumb Institution—Space heated, 935,480 cubic feet; annual cost of fuel (wood) per report 1881-2, \$8,438.79.

Kalamazoo heats 935,480 feet (the space heated in the D. and D. Inst.,) at an annual cost of \$3,716.50.

Pontiac, the same space at a cost of \$2,616.42.

The statistics from the Kalamazoo institution embraced the fuel consumed for power, while the information obtained from Dr. Hurd at Pontiac, did not indicate that the coal consumed for power was included in his figures. This may account for the above discrepancy in the figures of the two institutions, and it is rendered more probable from the fact that the discrepancy in the figures of the two institutions is just about covered by the cost of power at Kalamazoo. The above figures show that a saving of \$2,722.29 might be made annually to the institution in the cost of fuel, by the use of coal instead of wood, and the employment of the low pressure systems of heating in use at Kalamazoo, or a still greater saving of \$3,522.33 if the statistics from Pontiac cover the entire expense of fuel, as may be the case. Basing estimates upon the showing of the Kalamazoo Asylum, enough will be saved in the fuel account in less than five years to pay for the change contemplated, to say nothing of the many defects to be overcome in our present mode of heating.

For this purpose an appropriation of \$12,500.00 is asked, itemized as follows:

Labor	\$2,300 00
Piping mains, etc.....	1,353 00
2 boiler fronts, and gauges.....	200 00
Fitting valves, hangers, etc.....	720 00
500 Gold Pin radiators, with attachments.....	1,969 00
Lowering pipe.....	310 00
Two 65-horse power steel boilers with fittings, and 1 24-inch dome to connect all boilers.....	2,365 00
Setting dome, and resetting old boilers.....	344 00
Freight.....	400 00
Superintending construction.....	540 00
Lowering boiler house to 11 feet below surface, rebuilding same, and constructing coal-storage and boiler house.....	2,000 00
	<hr/>
	\$12,500 00

It should be remarked in this connection that by the addition of the new building, which has just been occupied, there will be added about 200,000 cubic feet to the space to be heated, and not included in the foregoing computation.

For furniture for new building..... \$1,000 00

In making estimates for the new building which has just been completed no provision was made for furnishing it. It is occupied in part by pupils for dormitories and dining-room, by servants for sleeping-rooms, and by the Superintendent for his family apartments. To supply these with needed furniture, as beds and bureaus for the dormitories, carpets and other suitable furniture for the private apartments, and chairs for pupils, dining-room, etc., is much more than can be provided by the little that can be taken from other rooms, and for which an appropriation of \$1,000 is thought no more than sufficient.

For gas fixtures..... \$300 00

To light the new building suitably about one hundred and thirty gas burners are required. As no means has been provided for furnishing the fixtures necessary, and in keeping with those in the other buildings, \$300 is asked for the purpose.

For ventilation..... \$2,000 00

In our present system of ventilation (if it can be called a system), there is no pro-

vision for the admission of pure air, and it can be introduced into none of the rooms, except by opening windows, doors, or transoms. This is attended with great inconvenience, as well as discomfort and danger to all. The only means for the escape of foul air from the rooms is through flues constructed in the walls, which have their openings into the rooms near the ceilings. This arrangement takes the warmer air from the room instead of that which has become vitiated and conveys it to the garret, under the roof, where all the flues terminate at the top of the walls. It is desired to collect these flues into main ducts and carry them through the roof, and to lower the openings near the ceilings in the rooms, to points near the floor. These changes, in connection with the introduction of warm air into the room by means of indirect radiation, will afford a great and needed improvement in the ventilation. To make these changes it is thought that \$2,000 will be sufficient.

For changing pupils' bath and wash-rooms, bath tubs, wash-bowls, plumbing, etc. \$1,500 00

The basements of the east and west wings are at present occupied by the girls and boys respectively, for wardrobes, bath and washrooms. Two rooms in each wing one 20 by 35, and the other 9 by 35 feet, are used for wardrobes; a third 9 by 30 feet for a bath-room, and a fourth one, 20 by 35 feet for a wash-room. The bath-rooms contain only six bath tubs each.

These rooms are now the only accommodations that about one hundred and thirty girls and one hundred and forty boys have for the purposes above named, and are entirely inadequate for the numbers who have to use them now, and, of course, will be still more so as the number of pupils increases. The old kitchen in the basement of the central building, now abandoned, by being partitioned, can be very conveniently used by both girls and boys for bath and wash-rooms. To fit them up suitably for these purposes each apartment should be provided with fifteen bath-tubs, and as many wash-bowls. The rooms thus vacated in the basements of the two wings, and which are now occupied as bath and wash-rooms, can be used as wardrobes, and will furnish rooms very much needed for this purpose. Another change contemplated under this heading is the partitioning of the old dining-room, now vacated, and making use of it for sitting and study-room for pupils. For this \$1,500 is asked.

For fire escapes \$500 00

The last Legislature made an appropriation for fire escapes for the dormitories in the old building. These are in position and afford very easy means of escape in case of necessity. It seems peculiarly fitting that every means of easy egress from the dormitories should be provided for these poor unfortunates, who cannot be awakened by the ordinary alarms that would arouse hearing persons. The new buildings, the upper stories of which are occupied for girls' sleeping apartments, have no provision for escape except through the stairways. An appropriation of \$500 is asked for balcony fire escapes to the dormitories and sleeping-rooms in the new building.

For cement and concrete sidewalks \$800 00

There has been built upon the Institution grounds nearly five hundred rods of plank sidewalk which, after long use, is rapidly going to decay. This must be kept in repair and renewed from time to time. It is thought that a better and more economical walk (though at a greater first cost) can be constructed out of concrete or cement. There have accordingly been constructed during the present year, about fifty rods of four feet concrete walk around the new building, and about the same amount of the same kind of walk, and nearly twenty rods of cement walk five feet wide, to replace the old walks that were worn out. To replace the old wooden walk that is sure to give out during the coming two years, and to repair such as may not need renewing, the sum of \$800 is asked for.

Library books, pictures, school apparatus, etc. \$200 00

Small sums have been appropriated from time to time, which have been judiciously applied in making additions to the library, purchasing school apparatus, providing current literature, pictures, etc. As the sources of information for our pupils are so very largely what they read, we feel that it is very important they should be provided constantly with proper and sufficient reading matter, and as the means of teaching them depends almost wholly upon illustration and demonstration, it is necessary that such facilities as pictures, objects, and apparatus suited to the purpose should be at hand. This is a want that has been and will be constantly felt, and should be supplied at times as the varying circumstances require. An appropriation of \$200 is deemed sufficient for these purposes for the coming two years.

For jacket and soup kettles, and other kitchen utensils..... \$735 00

The kitchen furniture now in use is mostly such as came from the old kitchen, and from long service, it has been thought best to make it answer its purpose by patching and repairing, although it has needed renewing long since, being very much impaired and worn out. There is much need of jacket and soup kettles, the one we have now, and the only one, being a rude contrivance of home manufacture, which has done service for twenty years or more. To supply these, and range furniture, of which we have very little that is serviceable, and other utensils, an appropriation of \$735 will be necessary.

For a hospital..... \$5,000 00

The rooms now occupied for hospitals are in the second story of the two wings, one for girls and one for boys. They have served this purpose for a number of years, and are so situated that they have other rooms on three sides, two of which are used for sleeping-rooms for pupils, and contiguous. It has thus been impossible to separate the sick from the well, to any great extent, and when contagious diseases break out among the pupils, it cannot be controlled as it might if there were accommodations to isolate them. The class of pupils we have in the Institution are of course all deaf, and nearly one-half of them made so by some very serious sickness, as spinal fever, scarlet fever, or diphtheria. These complaints have generally left their systems in such a state as to render them much more susceptible to contagious diseases than other children. During the last six years diphtheria has annually made its appearance among the pupils, and we believe from an inability to more widely separate those afflicted with it from the others, that the number of cases has been very largely increased, and no doubt the number of deaths. Two of the rooms in our present hospitals never receive the sunlight into them, the windows opening into a narrow court. This makes them very unsuitable for any purpose, and especially so for a hospital. It is proposed to construct a hospital directly in the rear of the school-building by raising the walls of the present laundry and engine-rooms another story higher, and building in connection with it a transit extending out thirty feet each way from the present building. The second story thus formed will furnish two rooms each for girls' and boys' sick rooms, two for nurse and assistant, one for dispensary, one for kitchen, and two small rooms in connection with dispensary for examining or sick calls, besides the necessary halls and stairways. These will all be very conveniently located and accessible from both the boys' and girls' side of the building. They will also furnish ample room for all possible emergencies, and no more than is necessary, the average number admitted last year being seventeen per month, and the year before twenty-four, some months the number of patients going as high as sixty. According to estimates \$5,000 will be necessary to construct such a building as above described, and it is earnestly hoped the estimate will receive your recommendation.

For additional land..... \$10,000 00

The Institution land consists of about eighty-seven acres, less than forty of which is available for tillage and pasturage, the rest being occupied by the buildings, roads, etc. The stock kept upon the farm is principally cows, although there are five horses for various uses, and pigs in varying numbers, kept to consume the refuse that comes from the kitchen and dining-rooms. It is thought that with more land one hundred and fifty hogs might be profitably kept for this purpose. There are at present eleven cows on the farm. This is about the number that has been kept for the past eight or ten years, during which time it has been necessary, in order to afford the required amount of pasturage and hay, to rent an adjoining fifteen acres at an annual expense of fifty dollars (\$50). A large number of those to be cared for in the Institution are children for whom a milk diet, a large portion of the time, would be the most wholesome as well as the most economical. The pupils and employes at present are about three hundred and thirty, which number will be increased from year to year. With the present number at least thirty cows could be profitably kept. This, however, is out of the question with our present accommodations. To keep the stock necessary for our present and future use will necessitate the purchase of more land. A large farm might also be made profitable to the State, by utilizing upon it the labor of those boys now in the shops not possessed of sufficient skill to ever become mechanics. All are required now to work in the shops, yet a considerable number of these could with more profit to themselves, and to the State as well, put their time upon the farm. It is the very occupation that many of them pursue, even after receiving the course of mechanical training which is given them.

The farm of two hundred acres, joining us on the west, which your Board visited when here in August last, can be purchased for twenty thousand (\$20,000) dollars, or

hundred (\$100) dollars per acre. It is the most desirable piece of ground for Institution purposes, both for its location and the character of its soil, that can be purchased. Although the amount of land named might be more than necessary to meet our present wants, yet it can be profitably tilled. As the institution grows there will be need of a corresponding increase in the amount of land for the purposes named. It is believed that the Institution, with the above farm properly stocked, and tilled in the manner above described, might make an annual saving to the State in its current expenses, of at least two thousand (\$2,000) dollars, besides being able to teach an industry that very many of the boys must pursue when they have finished their school work. As, however, it is believed one hundred acres will be sufficient for the uses of the Institution only enough to purchase that amount is apportioned for.

OFFICE OF THE BOARD OF CORRECTIONS AND CHARITIES, }
Lansing, Michigan, October 21, 1884. }

Prof. M. T. Gass, Superintendent, etc.:

DEAR SIR:—In reply to your communication transmitting a statement from the Trustees of the Institution for the Education of the Deaf and Dumb, of appropriations recommended for the approaching biennial period, I am directed to say:

That the estimate of the amount required for current expenses, in view of prospective additions to the number of pupils, is regarded reasonable. With the number of pupils contemplated to be provided for the annual cost per capita will compare favorably with that incurred at similar institutions elsewhere.

The purposes and amounts of most of the special appropriations impress this Board favorably. By the introduction of a *properly designed* and *properly constructed* low pressure steam warming apparatus, your expectations as to a large decrease in the cost of fuel will be realized.

The quantity of land attached to the Institution has been regarded as inadequate for its purposes. If one hundred acres of the farm described in your communication cannot be purchased at a less price than that named, this Board concurs in the recommendation.

This Board has always regarded the apartments set apart and used for hospital purposes as entirely unsuitable, and on repeated occasions has felt it necessary to call attention to existing defects. If the sanitary condition of the Institution is to remain such as to lead to the confident expectation of yearly recurring outbreaks of diphtheria and similar affections, there is no question that a detached building of ample size, constructed with special reference to its designed use, should be provided at once. The cost of such a structure would necessarily far exceed the sum named, and the annual expense of its maintenance, even when used for ordinary purposes, would be considerable; still, whatever the cost, if necessity demands, it should be provided.

If, however, the serious defects in the sewerage of the Institution, already corrected, and the improvements in the construction of water-closets and bath-rooms already made, with others contemplated, avail to bring its sanitary condition up to a standard of excellence, ranking, for instance, with that of our Asylums for the Insane, this Board can see no reason why unusual illness should each year be anticipated. In that event hospital apartments arranged as you suggest would be convenient, could be maintained at comparatively small cost, and would answer all ordinary purposes. An exigency unfortunately occurring and demanding it, could be speedily and fully met by the erection of a temporary structure. The objections to the proposed location are fully appreciated, but are not deemed of sufficient weight to offset its advantages. This Board, therefore, advises application for a sum sufficient, with that appropriated for this purpose by Act No. 113, Laws of 1883, to construct the hospital as proposed.

Very respectfully,

GEO. D. GILLESPIE,
Chairman.

W. J. BAXTER, Secretary.

GENERAL STATISTICS AND STATEMENTS OF RECEIPTS AND DISBURSEMENTS FOR
THE FISCAL YEARS 1883 AND 1884.

Number of pupils in attendance during 1882-83.....	262
Average attendance during 1882-83.....	246
Number in attendance during 1883-84.....	271
Average attendance during 1883-84.....	260
Number of pupils admitted during 1883-84.....	75
Number who have completed school work during 1883-84.....	25
Number enrolled entitled to the privileges of school, September 30, 1884..	338

FINANCIAL STATEMENT FOR THE FISCAL YEARS CLOSING SEPT. 30, 1883-1884.

RECEIPTS.—1883.			Receipts.	Dis- bursements.
<i>From current expenses.</i>				
Earnings:				
Cabinet shop.....	\$208 30			
Shoe shop.....	1,862 63			
Printing office.....	94 35			
Sewing department.....	259 87			
Farm and garden.....	1,216 63			
Board and tuition.....	472 87			
Heating apparatus.....	132 34			
Miscellaneous expense account.....	5 00			
Fuel.....	2 62			
Furniture.....	41 00			
		\$4,094 61		
<i>Reimbursements:</i>				
Postage.....	\$30 64			
Pupils' expense account.....	682 97			
Medical expense.....	35 50			
School books.....	206 00			
Freight and drayage.....	1 25			
		956 36		
State Treasurer.....		40,000 00		
			\$45,050 97	
<i>From special purposes:</i>				
New buildings.....	\$5,000 00			
Indigent pupils:				
State Treasurer.....	2,267 15			
Pupils.....	138 20			
			\$7,405 35	
DISBURSEMENTS.—1883.				
<i>For current expenses</i>				\$42,762 39
Special purposes:				
New buildings, etc.....		\$29 40		
Indigent pupils.....		2,403 35		
Painting and calclining.....		205 62		
Water supply.....		135 00		
				2,775 37
Totals.....			\$52,456 32	\$45,537 76
Balance October 1, 1882, current expenses (overdrawn).....		\$1,172 29		
October 1, 1882, special purposes (on hand).....		24		1,173 05
Balance Sept. 30, 1883, current expenses.....		\$1,116 29		
Sept. 30, 1883, special purposes.....		4,630 22		5,746 51
Aggregates.....			\$52,456 32	\$51,456 33
RECEIPTS.—1884.				
<i>From current expenses.</i>				
Earnings:				
Cabinet shop.....	\$359 00			
Shoe shop.....	1,605 33			
Printing office.....	50 07			
Sewing department.....	253 39			
Farm and garden.....	586 37			
Board and tuition.....	42 50			
Meat and fish.....	9 36			
		\$2,906 02		

BOARD OF CORRECTIONS AND CHARITIES.

43

FINANCIAL STATEMENT.—Continued.

			Receipts.	Dis- bursements.
<i>Reimbursements.</i>				
School books.....	\$44 28			
Freight and drayage.....	7 35			
Pupils' expense account.....	479 36			
Postage.....	19 68			
Medical expense.....	28 65			
		\$579 32		
State Treasurer.....		48,750 00		
			\$52,235 34	
<i>From special purposes.</i>				
State Treasurer:				
New buildings.....	\$18,920 25			
Water-closets.....	1,079 75			
		\$20,000 00		
Painting and calcimining.....		1,000 00		
Water supply.....		1,000 00		
Wire guards.....		350 00		
Wood-house.....		300 00		
Fire-escapes.....		500 00		
Range, broiler, etc.....		500 00		
Repairing stone steps.....		500 00		
Inside blinds.....		300 00		
Library.....		200 00		
Relaying walks.....		800 00		
Indigent pupils.....	\$2,652 16			
Indigent pupils.....	116 50	2,768 66		
			28,218 66	
DISBURSEMENTS.—1884.				
<i>For current expenses</i>				\$53,406 69
Special purposes:				
New buildings.....	\$23,844 20			
Water-closets.....	1,079 75			
		\$24,923 95		
Painting and calcimining.....		510 55		
Water supply.....		1,145 25		
Wire guards.....		350 00		
Wood-house.....		300 00		
Fire-escapes.....		500 00		
Repairing stone steps.....		411 00		
Inside blinds.....		300 00		
Library.....		126 79		
Relaying walks.....		800 00		
Indigent pupils.....		2,768 66		
				32,136 20
Totals			\$80,454 00	\$85,542 89
Balance October 1, 1883:				
Current expenses, on hand.....		\$1,116 20		
Special purposes, on hand.....		4,630 22		
			5,746 51	
Balance September 30, 1884:				
Special purposes, on hand.....		712 44		
Current expenses, overdrawn.....		54 82		
Cash on hand.....				657 62
Aggregates			\$86,200 51	\$86,200 51

STATEMENT OF THE PURPOSE AND AMOUNT OF RECENT APPROPRIATIONS FOR THE INSTITUTION FOR THE DEAF AND DUMB.

Act No. 80, Laws of 1879.

For current expenses for 1879.....	\$40,100 00
For current expenses for 1880.....	40,100 00
For grain barn, with basement.....	1,500 00
For laying 75 squares of flooring.....	300 00
For painting buildings.....	1,000 00
For relaying stone steps of main building.....	200 00
For building portico.....	1,800 00
For repairing roofs and gutters.....	1,500 00
For purchase of carriage.....	300 00

Act No. 47, Laws of 1881.

For current expenses for 1881.....	40,000 00
For current expenses for 1882.....	40,000 00
For painting building.....	800 00
For lumber for floorings.....	400 00
For fire-hose and two extinguishers.....	600 00
For addition to the laundry.....	500 00
For cots and beds for the hospitals.....	300 00
For furnishing girls' dormitories.....	600 00

Act No. 113, Laws of 1883.

For current expenses for 1883.....	45,000 00
For current expenses for 1884.....	45,000 00
For water supply (pump or city works).....	1,000 00
For wire guards for basement windows.....	350 00
For wire mattresses and beds.....	300 00
For wooden bedsteads.....	400 00
For range, boiler, and cooking apparatus.....	500 00
For painting and calcimining.....	1,000 00
For relaying walks on the grounds.....	800 00
For wood-house.....	300 00
For inside blinds to boys' and girls' sitting-rooms.....	300 00
For library.....	200 00
For repairing stone steps.....	500 00
For fire escapes.....	500 00
For erecting a building to be used for a kitchen, dining-room, dormitory, and other purposes, including the building of a hospital, heating apparatus, gas and water-pipes, plumbing, and sewerage, converting the chapel into dormitories, building water-closets, and other necessary changes.....	33,000 00

MICHIGAN SCHOOL FOR THE BLIND.

OFFICE OF THE MICHIGAN SCHOOL FOR THE BLIND, }
Lansing, Michigan, September 9, 1884. }

To the State Board of Corrections and Charities :

We herewith submit for your consideration the following estimates of amounts needed for special purposes for this Institution, and which we will ask the coming Legislature to appropriate, viz.:

For building brick chimney..... \$1,500 00

On completion of the engine-house in 1881, an iron smoke-stack was erected, for lack of sufficient funds wherewith to erect a more substantial brick chimney. This stack was blown down in a high wind in the spring of 1884. It was deemed best at the time to erect another iron stack for temporary use, and ask the Legislature for an appropriation for the erection of a brick chimney of sufficient capacity for three boilers in use at present, and for the extra boilers for which an appropriation is asked elsewhere.

For two power boilers..... \$2,000 00

We have three forty-horse power boilers in use at present. One is used for high pressure for driving pumps and engines and for heating water in laundry and bath-tubs; and two boilers are used for heating purposes. Our building capacity will be more than doubled on the completion of the new buildings, which will necessitate a

proportionate increase in the heating capacity of our boilers. Two new boilers, each having a capacity equal to our present boilers, will be required. It has been thought best to purchase steel boilers, and to set them with the Jarvis furnace.

The chapel and dining-room..... \$18,000 00

In their estimate for needed buildings which were submitted to the Legislature of 1833, the Board of Commissioners stated that \$18,000 would be needed for the erection of a chapel building. On the convening of the Legislature, appropriations were made for two wings to the main building, and other constructive and special purposes, and it was deemed advisable to omit the appropriation for the chapel, as that could be brought before the following Legislature without any serious delay in the process of building construction.

This building is designed to contain two floors, and a cellar the full size of the building. The first floor will contain a dining-room to seat twenty persons, a large dining-room to seat one hundred and eighty persons, and a kitchen, bake-room, pastry room, and dish-room. The second floor will contain a chapel or assembly room for use, in all exercises where pupils as a whole are called together, as well as for all public gatherings at the school.

This room will contain seating capacity for four hundred persons, stage, and room for a pipe-organ. In addition to the building the above estimate is designed to include the cost of erecting a two-story hall-way to connect the floors of the proposed building to the corresponding floors of the main building; also to erect verandas on each side of this hall-way, each about sixty-five feet long and two stories high.

For grading grounds..... \$1,000 00

That part of the yard lying south and west of the main building contains a low place of perhaps half an acre, on which, prior to the draining of the grounds two years ago, water stood during several months of the year. Forming part of the girls' playground, and lying in the immediate vicinity of the main building, it is desirable that this unsightly place should be filled. The surplus earth from the cellar of the chapel building will only in part be available for this purpose, as most of it will be required in the immediate vicinity of that building. The above estimate also includes grading around the north wing of the main building.

For fencing on farm and yard..... \$320 00

There are about forty-five acres in the tract belonging to this Institution. At the time of its purchase in 1881, the fences were in a dilapidated condition. Repairs were made on fences around fields designed for pasturage, and about one hundred and twenty-five rods of new fence were built. There is need for the building of about three hundred and twenty rods of post, board, and wire fence, which will cost about one dollar per rod.

For general repairs and repainting..... \$1,500 00

No appropriation has been asked for hitherto for the purpose above named. The pine floors in the main building, which have been in use since the establishment of the Institution, as well as the pine flooring in the halls of the shop and laundry buildings, have become much worn, and should be replaced with good ash or maple flooring. The balconies and stoops of the main building will require reflooring, repainting, and sanding. The buildings erected in 1881 will require repainting both inside and out, to give them a neater appearance, and for their proper protection and preservation.

For tile drainage on farm..... 600 00

The land belonging to this Institution, excepting the grounds in which the buildings are situated, comprise a tract of about thirty-three acres. Perhaps an acre and a half are not under cultivation on account of the marshy nature of the soil. The land contains no drainage of any kind, although its situation affords unusual facilities for the working of a system of drains. In wet seasons crops have been but a partial success on account of a lack of proper drainage. It is estimated that there should be one thousand rods of drain tile put in, which will cost about sixty cents per rod.

For roof on coal shed, and painting the same..... 400 00

Three years ago we erected a coal-bin, which is thirty-two by fifty-two feet, and holds about four hundred and forty tons of soft coal. On account of the funds available for the purpose being so small, the coal-bin was not roofed. It is designed to raise the bin about six feet higher and cover the whole with a shingle roof. This will increase the storage capacity by about a half, and afford the fuel a much needed

protection from the weather. It is designed also to paint the roof and bin with mineral paint.

For furnishing building..... \$2,000 00

This estimate is designed to cover the cost of seating and furnishing the chapel, providing electrolers for the whole chapel building, furnishing dining-room, kitchen, store-room, and dish-room, and complete the furnishing of the north wing.

For pipe-organ and five pianos..... \$2,500 00

There are eight pianos belonging to the school, of which number not more than three are in good condition. It is designed to use the old pianos in the tuning department, and to increase the equipment of good pianos by the purchase of five new ones. The school is also in need of a pipe-organ for use in the chapel, and on which to give the pupils instruction and practice in the use of this instrument. It is generally known that many of the graduates of our schools for the blind find in the employment of piano-tuning, teaching music, and performing upon pipe-organs in churches, a comfortable means of self-support. This part of the work of this school can be successfully carried out only when equipped with suitable instruments on which to give the needed instruction and practice.

For wood-shed..... \$400 00

We use wood as a fuel in the kitchen range, broiler, and oven, and in the laundry residence for Superintendent, and a small quantity in the engine-house. Altogether in a year, we use about one hundred and fifty cords of beech and maple. We design to erect a large shed to hold at least a year's supply, making it ninety feet long by forty feet wide. We also design to paint it with mineral paint,

For horse and cows..... \$700 00

We have now one horse and two cows. The varied needs for the use of a horse with the carriage, buggy, lawn-mower, wagon for teaming, and use in working the garden and farm, have made it impossible for one horse to do all the work. An appropriation is therefore asked for the purchase of another horse. Our bills for milk, aside from what our cows have furnished, have been about \$55 per month. As we have an abundance of pasturage we desire to purchase a herd of cows sufficiently large to furnish the school with an abundance of fresh milk, and save this large item of expense.

For fire-escapes..... \$2,500 00

This estimate is based upon the erection of four fire-escapes, each to have stairs and landings for each floor.

We also submit the following estimate of amounts needed for current expenses for each of the years 1885 and 1886..... \$31,000 00

The following classification of this estimate is presented:

For heating and water apparatus.....	\$2,150 00
For library and apparatus.....	400 00
For general furniture.....	250 00
For printing, office-books, and stationery.....	175 00
For kitchen and dining-room furniture.....	200 00
For musical instruments, music, etc.....	900 00
For bedding.....	325 00
For laundry.....	500 00
For school salaries.....	5,800 00
For general salaries.....	5,400 00
For groceries, etc.....	850 00
For general expenses.....	3,000 00
For fuel.....	3,000 00
For lights.....	450 00
For medicine and medical attendance.....	350 00
For flour, meal, etc.....	950 00
For meat and fish.....	1,825 00
For syrup and sugar.....	675 00
For butter, lard, etc.....	1,235 00
For vegetables.....	950 00
For fruit.....	620 00
For hay, straw, and grain.....	520 00
For carriages, harness, etc.....	160 00
For tools, etc.....	115 00
For girls' work-room.....	180 00
	<hr/>
	\$31,000 00

The item of salaries is further itemized as follows:

SCHOOL SALARIES.

Superintendent.....	\$1,600 00
Matron	500 00
First literary teacher.....	500 00
Second literary teacher.....	400 00
Third literary teacher.....	350 00
Fourth literary teacher.....	300 00
Instrumental music teacher.....	450 00
Vocal music teacher.....	400 00
Piano tuning teacher.....	500 00
Teacher of girls' work.....	350 00
Teacher of broom-making.....	450 00
	<hr/> \$5,800 00

GENERAL SALARIES.

Assistant matron.....	\$300 00
Book-keeper	480 00
Engineer	720 00
Watchman	600 00
Assistant engineer and laborer.....	500 00
Man of all work	300 00
Laborer, for farm, garden, lawn, etc.....	300 00
Cook.....	300 00
Assistant cook.....	200 00
Nurse.....	200 00
Visitors' attendant.....	100 00
Six girls for dining-room, sweeping, and chamber-work.....	600 00
Washer-woman, \$300; ironing-woman, \$200.....	500 00
Carpenter.....	500 00
	<hr/> \$5,400 00

Submitted by order of the Board of Commissioners.

J. F. McELROY, *Superintendent.*

OFFICE STATE BOARD OF CORRECTIONS AND CHARITIES, }
Lansing, Michigan, October 21, 1884. }

To the Board of Commissioners of the Michigan School for the Blind :

GENTLEMEN:—Your communication of September 8th, submitting a statement of the sums estimated to be required for the maintenance of the School for the Blind during the biennial period of 1885 and 1886, and for special purposes, has been carefully considered by this Board. At its visit to the School for this purpose, its members were favorably impressed with the general appearance of the buildings, and especially with the improved character of the workmanship and material introduced into the new structure.

The purposes and amounts of appropriations to be asked at the next Legislative session, as condensed from your communication, are as follows:

For chapel and dining-rooms.....	\$18,000 00
For building a brick chimney.....	1,500 00
For two power boilers.....	2,000 00
For grading grounds.....	1,000 00
For fencing on farm and yard	320 00
For general repairs and repainting.....	1,500 00
For tile drainage on farm	600 00
For roof on coal-shed, and painting the same.....	400 00
For furnishing building.....	2,000 00
For pipe-organ and five pianos.....	2,500 00
For wood-shed.....	400 00
For horse and cows.....	700 00
For fire-escapes.....	2,500 00
Total for special purposes.....	<hr/> \$33,420 00

For current expenses for each of the years 1885 and 1886..... \$31,000 00

The erection of the proposed chapel building is obviously necessary to render the institution complete in all its departments. The estimated cost is deemed reason-

able, and this Board would be pleased to see it completed and fully furnished as soon as it is actually required. That the action of the last Legislature in deferring its erection was judicious is now apparent. Whenever it is obvious that the number of pupils to be instructed and provided for justifies it, the necessary appropriations will doubtless be promptly made. A pipe-organ, as soon as the chapel is built, is regarded as a desirable accessory.

From the estimated cost of the brick chimney, \$1,500, it is inferred that certain other expenditures connected therewith are probably included. Adequate fire-escapes are necessary, but from the sum, \$2,500, recommended for this purpose, it is also inferred that some extensive arrangement of balconies, perhaps specially designed for the blind, though not mentioned, are probably contemplated. The purposes of most of the other special recommendations are approved.

The amount estimated as required for current expenses, \$31,000 for each year, is regarded as reasonable and sufficient, provided the anticipated increase in the number of pupils to an average of one hundred and twenty, the basis of your computation, is realized. In the detailed statement of current expenses there appears an item of \$2,150, for each year, for "heating and water apparatus." The inference is that the disbursements contemplated under this head, though necessary and in every way proper, are not strictly "current expenses." Your attention is called to this simply for the reason that it makes the apparent cost per capita for warming, and water distribution, large, and may thus possibly lead to misapprehension.

Very respectfully,

W. J. BAXTER, *Secretary.*

GEO. D. GILLESPIE, *Chairman.*

GENERAL STATISTICS AND FINANCIAL STATEMENT OF BIENNIAL PERIOD.

[These were applied for but not furnished in time for insertion.]

STATEMENT OF THE AMOUNTS AND PURPOSES OF APPROPRIATIONS FOR THE MICHIGAN SCHOOL FOR THE BLIND.

Act No. 250, Laws of 1879.

For current expenses for 1879.....	\$5,000 00
For current expenses for 1880.....	10,000 00
For buildings.....	30,000 00
Total.....	<u>\$45,000 00</u>

Act No. 47, Laws of 1881.

For current expenses for 1881.....	\$18,500 00
For current expenses for 1882.....	18,500 00
For purchase of property, (J. R. No. 32).....	10,000 00
Total.....	<u>\$47,000 00</u>

Act No. 2, Laws of 1882.

For completion of buildings.....	\$4,300 00
For construction of reservoir.....	800 00
For grading streets and grounds, drainage, graveling driveways, trees, etc.....	3,700 00
For library and apparatus.....	2,500 00
Total.....	<u>\$11,300 00</u>

Act No. 30, Laws of 1883.

For current expenses for 1883.....	\$23,000 00
For current expenses for 1884.....	26,000 00
For erecting the south wing.....	35,000 00
For erecting Superintendent's residence.....	3,500 00
For erecting barn.....	1,500 00
For grading and ornamenting grounds.....	1,000 00
For furnishing buildings.....	2,000 00
For removing old building and re-erecting the north wing.....	35,000 00
For furnishing buildings.....	1,300 00
For grading and ornamenting grounds.....	700 00
For reimbursing the Treasurer for moneys advanced to complete dormitory and workshop building.....	2,150 00
Total.....	<u>\$131,150 00</u>

INDUSTRIAL HOME FOR GIRLS, ADRIAN.

STATE INDUSTRIAL HOME FOR GIRLS, }
 Adrian, Mich., August, 1884. }

To the State Board of Corrections and Charities, Lansing, Mich.:

GENTLEMEN:—In compliance with section 417 of Howell's Annotated Statutes, the Board of Control for the State Industrial Home for Girls herewith submit for your examination and report the following detailed statements of the amounts desired for this institution for the years 1885 and 1886, which we shall ask the coming Legislature to appropriate, with the reasons for asking the same.

The first two columns of figures contain the amounts required for each of the two years named, and in the next columns are the amounts actually expended for the like purpose in each of the two preceding years (the last for only six months).

Respectfully yours,

E. S. STEBBINS,
 Secretary of the Board.

ESTIMATES FOR THE STATE INDUSTRIAL HOME FOR GIRLS, FOR 1885 AND 1886.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Salaries.</i>				
1 superintendent.....	\$1,000 00	\$1,000 00	.....	.....
1 physician.....	350 00	400 00	.....	.....
5 cottage managers @ \$350.00.....	1,750 00	1,750 00	.....	.....
1 assistant manager.....	350 00	350 00	.....	.....
6 housekeepers @ \$250.00.....	1,150 00	1,150 00	.....	.....
2 supply officers @ \$275.00.....	550 00	550 00	.....	.....
2 sewing teachers @ \$250.00.....	500 00	500 00	.....	.....
5 teachers @ \$250.00.....	1,250 00	1,250 00	.....	.....
1 laundry teacher.....	250 00	250 00	.....	.....
1 clerk.....	400 00	400 00	.....	.....
1 clerk of board.....	50 00	50 00	.....	.....
2 firemen @ \$500.00.....	1,000 00	1,000 00	.....	.....
1 engineer.....	900 00	900 00	.....	.....
1 night watch.....	480 00	480 00	.....	.....
1 man of all work.....	360 00	360 00	.....	.....
1 gardener.....	480 00	480 00	.....	.....
1 farm hand.....	475 00	475 00	.....	.....
Totals.....	\$11,295 00	\$11,345 00	\$8,307 21	\$4,635 48

The doctor's salary is to be increased \$50.00 in 1886. The increased amount required over the expenditure for 1883 is explained by the fact that there are seven more officers required.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Fuel and Gas.</i>				
1000 tons of soft coal.....	\$3,000 00	\$3,000 00	.....	.....
100 tons of hard coal.....	600 00	600 00	.....	.....
50 cords of wood.....	250 00	250 00	.....	.....
Gas for five cottages.....	800 00	800 00	.....	.....
Engine house and outside lamps.....	200 00	200 00	.....	.....
Farm house.....	75 00	75 00	.....	.....
Chapel.....	25 00	25 00	.....	.....
Totals.....	\$4,950 00	\$4,950 00	\$3,507 05	\$864 39

The apparent decrease in cost of fuel and gas in the first six months of 1884 is due

to the fact that there had been very little coal for the year's use delivered at the end of June, on account of the strike.

We also have a large new cottage to heat and light, and moreover the Board have found that the estimate for coal for 1883 was too low, as they used more than 500 tons.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Table Expenses.</i>				
Board of 28 officers @ \$1.50 per week....	\$12,584 00	\$15,184 00	\$5,392 35	\$2,535 81
Board of 200 girls @ \$1.00 per week....				
Board of 28 officers @ \$1.00 per week..				
Board of 250 girls @ \$1.00.....	-----	-----	-----	-----

The estimates for 1883 and 1884 were for 130 girls and 19 officers, but the average number of girls from Oct 1, 1883, to Oct. 1, 1884, was 147 instead.

The garden belonging to the Institution furnished potatoes, beets, cabbage, squash, etc., enough to supply the table in 1883 and the first part of 1884, while this year, on account of the dry weather, our garden has been almost a failure. We shall be obliged to buy potatoes, which alone would be no small item.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Clothing.</i>				
200 girls @ \$35.00.....	\$7,000 00	\$8,750 00	\$4,489 09	\$1,263 23
250 girls @ \$35.00.....	-----			

The \$35 will purchase two hats, one hood, one shawl, four pairs of shoes, two suits of heavy underwear, two suits of light underwear, two night-dresses, two pair of woolen and two pair of cotton hose, three large work aprons, two school aprons, four dresses, two gingham and two flannel skirts, handkerchiefs, combs, etc., etc.

Some of the girls have a great tendency to destructiveness, and will tear their clothes into shreds if not restrained.

The Board think best, besides, to give the girls a uniform style of dress. This of course costs more for dress, but there is less liability to escapes.

The girls going out on "ticket of leave" are dressed somewhat better, and in different style from the girls who remain here.

CURRENT EXPENSES.	1885.	1886.	1883.	6 mos., 1884.
<i>Miscellaneous.</i>				
School books.....	\$450 00	\$450 00	\$233 26	\$90 94
Library.....	150 00	150 00	128 44	70 00
Stationery, postage, telegraphy.....	150 00	150 00	143 62	60 85
Tools and implements.....	300 00	300 00	298 75	73 18
Telephone.....	110 00	110 00	110 00	110 00
Dairy utensils.....	150 00	150 00		
Furniture and bedding.....	500 00	500 00	369 35	498 48
Freight, express, etc.....	150 00	150 00	99 24	74 13
Hospital expense.....	200 00	200 00		
Escapes, rewards, etc.....	250 00	250 00	75 00	
Expense of putting girls out.....	150 00	150 00	58 90	107 10
Feed for stock.....	150 00	150 00	127 75	194 08
Trees, plants, and seed.....	150 00	150 00	59 76	80 75
Repairs to buildings.....	1,000 00	1,000 00	1,961 53	597 60
Horse shoeing, carriage repairs, etc.....	250 00	250 00	70 27	117 75
Laundry and bath.....	200 00	200 00	160 07	58 14
Stock; cows, etc.....	150 00	150 00	80 51	239 00
Lumber, hardware, etc.....	150 00	150 00	410 61	-----

The Board wish butter-making to be done at the Institution, and for that purpose would ask for an appropriation of \$150 for each of the two years.

Under medicine, instruments, hospital expenses, etc., come the expense of extracting teeth, the surgical work required, and the pay of a city physician for consultation, and for services when the resident physician is from home.

SPECIAL EXPENSES.

<i>Repairs for Steam Heating.</i> —It was decided by experts that present facilities were neither safe nor sufficient, and a change is now being made at a cost (contract price).....	\$2,600 00
An additional work of covering pipes and boilers should be done—cost....	500 00
We estimate that the cost of providing additional facilities for water supply will be at least.....	500 00
This is considered an absolute necessity.	
Deficiency on building and furnishing fifth cottage.....	3,000 00
For new cottage, heating, and plumbing.....	16,000 00
For furnishing the same.....	3,000 00
Total	\$25,600 00

Remarks.—If the estimates for a new cottage are allowed, provision for running it the last year, 1886, should be made.

SECRETARY'S OFFICE BOARD OF CORRECTIONS AND CHARITIES, }
Lansing, October 31, 1884. }

To the Board of Control of the Industrial Home for Girls :

I am instructed by the State Board of Corrections and Charities to acknowledge the receipt of the estimates of appropriations required at the Michigan Industrial Home for Girls, for the biennial period 1885-1886.

The Board having visited the Institution August 12, 1884, and the Chairman having subsequently spent some time in conference with the resident Trustee and with the Superintendent, the law requiring the Board to "investigate the condition and needs of the Institution, and to consider the proposed appropriations," has been complied with.

We now "give our opinion of the proposed appropriations, and show to what extent, in our opinion, such appropriations should be made."

CURRENT EXPENSES.

Salaries.—While the salary in each case is not considered excessive, the Board cannot but regard the fact that, allowing the expected increase of commitments, 32 officers are called for for the charge of 200 to 250 criminals, one officer to 6 or 8.

The services of a gardener and a farm-hand would not seem to be required during the whole year.

The estimates for gas for the cottages and farm-house are considered very liberal.

The table expenses for 1883 were \$5,392.35. This was for officers and girls at the rate of about 70 cents per week (19 officers and 130 girls). The difference of over \$5,000 for 1885, and over \$6,000 for 1886, would be only very partially accounted for by the failure of crops.

Clothing.—From comparison of expenses of clothing at Institutions for children and other Institutions in this and other States, and considering that all but those who have recently entered must have some clothing, the Board regard \$35 for each girl per year as beyond the necessity.

MISCELLANEOUS.

School-books.—1885, \$450; 1886, \$450. The sum asked for each year is very much in advance of the cost for the two previous years.

Tools and Implements.—1885, \$300; 1886, \$300. The Institution may be supposed to be provided for so that a large annual expenditure is not required.

Dairy Utensils.—1885, \$150; 1886, \$150. The appropriation asked would indicate a change of policy as to "keeping a dairy" (6th Biennial Report Board of C. & C., page 31), which the Board approve.

Medicines and Instruments.—1885, \$250; 1886, \$250. The same remarks will apply here as to tools and implements. It must be supposed that a large part of this sum is for purchase of instruments.

Escapes, Rewards, etc., etc.—1885, \$250; 1886, \$250. It is hoped that the unhappy necessity for using so large a sum will not arise.

Trees, Plants, and Seeds.—1885, \$150; 1886, \$150. The Board must reiterate that, in their opinion, the \$3,000 contributed by the citizens of Adrian for "ornamenting the grounds" should meet some part of this expense (See 6th Biennial Report of Board of C. & C., pp. 29-31).

Repairs to Buildings.—1885, \$1,000; 1886, \$1,000. While after examination the Board are aware that these sums will be needed, they must express their regret that there should have been such want of fidelity to contract in the erection of the buildings as to require so large a sum.

Horse-shoeing, Carriage repairs, etc.—1885, \$250; 1886, \$250. These sums are very much in advance of the expenditure for 1883 and six months of 1884.

Laundry and Bath.—1885, \$200; 1886, \$200. No basis is given by which to judge of the increased sum over 1883 and 1884.

Lumber, Hardware, etc.—1885, \$150; 1886, \$150. These expenditures would belong with "repairs to buildings."

SPECIAL EXPENSES.

Repairs for steam heating; additional work of covering pipes and boilers, \$2,600
Deficiency in building and furnishing fifth cottage, \$500.—As these sums have been already used the Board consider that the matter does not fall under their consideration.

Providing additional facilities for water supply.—\$500. Heartily concurred in. (See special communication dated September 16, 1882, urging attention to this subject, page 27, sixth Biennial Report of Board of C. & C.)

For new cottage, heating, and plumbing, \$16,000; for furnishing the same, \$3,000.—The Board have given this application for appropriation much thought. While they consider that the State should make her criminal institutions adequate to meet the increase of crime with population, the following considerations seem to them to warrant not increasing at present the number of cottages. The State has already expended a large sum in buildings. The system of separate family cottages remains to be tested. Those who have had experience elsewhere are not agreed as to the plan. A double cottage has just been completed. And especially the policy of the Institution should be to place the girls in homes at the earliest period that their character and conduct will warrant, and the commitments should be strictly confined to those designated by the law.

Very respectfully,

GEO. D. GILLESPIE, *Chairman.*

W. J. BAXTER, *Secretary.*

GENERAL STATISTICS AND FINANCIAL STATEMENT FOR THE FISCAL YEARS 1882-3, AND 1883-4.

[Each year from October 1 to September 30 of the succeeding year.]

Whole number cared for at institution since Oct. 1st, 1882.....	202
Whole number at Institution 1882 and 1883.....	141
Whole number at Institution September 30, 1883.....	130
Whole number deaths 1882 and 1883.....	1
Whole number at Institution 1883 and 1884.....	196
Whole number at Institution September 30, 1884.....	157
Whole number deaths 1884.....	1
Whole number escapes, and not recaptured.....	1
Whole number placed in homes to date.....	26
Whole number honorably discharged.....	7
Whole number returned to Institution from such homes for sickness and other causes.....	5

Present cottages will accommodate, without overcrowding, 200 girls.

RECEIPTS.

Received from State Treasurer since Sept. 30, 1882.....	\$32,606 61
Received from sale of produce, stock, work, etc., since Sept. 30, 1882.....	897 37
Received from interest on ornamenting fund, since Sept. 30, 1882.....	211 66
	<hr/>
	\$33,815 64

DISBURSEMENTS.

Salaries of officers 1882 and 1883.....	\$6,411 48
Salaries of other employes 1882 and 1883.....	1,124 60
	<hr/>
	7,536 08
Whole expense of maintenance, 1882 and 1883.....	26,277 43

Salaries of officers 1883 and 1884.....	\$8,314 45	
Salaries of other employes 1883 and 1884.....	1,663 43	
		\$9,977 88
Whole expense of maintenance 1883 and 1884.....		25,680 80
Average cost per week for each girl.....		3 40

IMPROVEMENTS.

Expense for improvements 1882 and 1883.....	15,406 31
Expense for improvements 1883 and 1884.....	25,680 30

Items of expenditures are given with estimates in parallel columns in the communication from the Board of Control.

STATEMENT OF THE PURPOSES AND AMOUNTS OF RECENT APPROPRIATIONS TO THE MICHIGAN INDUSTRIAL SCHOOL FOR GIRLS.

Act No. 123, Laws of 1879.

For purchasing and preparing the grounds, and the erection of suitable buildings therefor, and to pay the current expenses.....\$30,000 00

Act No. 112, Laws of 1881.

Current expenses for 1881.....	\$11,000 00
Current expenses for 1882.....	11,000 00
Engine, coal, and gas house, with engine, boilers, and attachments, water-tower with iron tank, pipes, hydrants, hose, plumbing and steam-fitting..	15,000 00
Gas furnishing apparatus with pipes to buildings and lamp posts, and gas fixtures for two cottages.....	3,000 00
Furniture for two cottages, farm-house for use of superintendent, and two school-rooms.....	6,800 00
Grading, cisterns, wells, sidewalks, fences, and sewers.....	6,000 00
Cows, horses, carriage, lumber wagon, harnesses, farm implements, and tools.....	1,000 00
Miscellaneous expenses, including fitting up farm-house for use of superintendent, out-houses, laundries, kitchen, and outside water closets.....	1,000 00
Library and school books.....	500 00
Building two additional cottages, with plumbing, heating, furniture, grading, fences, sewerage, and current expenses for one year.....	44,500 00
Chapel and school buildings, with bell, furniture, heating, etc.....	9,750 00

Act No. 106, 1883.

For current expenses for 1883.....	\$30,095 50
For building one cottage, and furnishing the same, grading, walks, and fences, and for furnishing basement in chapel, and out-houses for chapel..	23,675 00
Purchase of a safe, single carriage, bob-sleds, and telephone lines.....	460 00
Building reservoir, wind-mill, well, pump, and making the necessary steam and water connections.....	2,961 11
Purchase of fire hose, hose cart, and ladders.....	685 00
Purchase of 40 acres of land.....	8,000 00
Current expenses for 1884.....	35,074 40
	<u>\$240,481 01</u>

MICHIGAN ASYLUM FOR THE INSANE.

OFFICE OF THE MICHIGAN ASYLUM FOR THE INSANE, }
Kalamazoo, August 6th, 1884. }

To the Rt. Rev. George D. Gillespie, Chairman of State Board of Corrections and Charities:

DEAR SIR:—Act 209, Section 6, Laws of 1881, provides that the Trustees, before recommending in their biennial report the amounts in their opinion necessary for current expenses and for special purposes, shall submit the same in writing to the State Board of Corrections and Charities for its opinion thereon, with reasons for such recommendations. As the Trustees of this Institution are empowered to fix annually the rate to be charged per week per capita for the support of patients, which shall cover the entire cost of maintenance, no appropriation for current expenses of the Institution will be required, and no estimate therefor will be necessary for this purpose.

To meet more fully the growing necessities of the Institution, the Trustees recommend that the following appropriations be made:

For a new carpenter shop, and machinery.....\$3,000 00

The Institution has never had a suitable carpenter shop. The one in use is much too small, is a wooden building out of repair, and located too near the engine-house, which increases the danger from fire. The proposed building is to be constructed of brick and to be made as near fire-proof as practicable. During the past two years our carpenters have been laboring under many disadvantages, owing to the lack of room and proper facilities for doing work.

For an infirmary at male department.....\$15,000 00

The proposed infirmary at the male department is to be very similar to the one recently constructed. It is to be 82 ft. by 32 ft., with projections as shown on the plans, and to be connected to the south wing by a corridor 30 ft. by 18 ft. The importance of isolating those patients suffering from chronic and contagious diseases cannot be doubted, and the good results can now be seen at the female department, where this plan is in successful operation. The necessity for an infirmary at the male is fully as great as at the female department.

It should be borne in mind that no estimate was made for heating and plumbing the present infirmary, as old material on hand was largely employed by our mechanics for this purpose, and a reduction of about \$3,000 made in the expense of construction. As this material has now become exhausted, we have added the amount required for heating and plumbing to our previous estimates.

For a kitchen, with sleeping apartments, at male department.....\$7,000 00

The food for nearly five hundred persons is now being prepared in rooms in the basement of the center building, which are inadequate and entirely unsuitable, being damp, poorly ventilated, and unhealthy.

The best locality for the proposed structure is in the rear of the center building. Dimensions, 38 ft. by 60 ft., two stories, with cellar 28 ft. by 38 ft. The first floor is to contain kitchen and dining-room; the second floor, six sleeping-rooms for employes, clothes-rooms, bath-rooms, etc. The building is to be plain, constructed of brick, and well arranged for the purposes intended.

Trusting that these recommendations will meet with the approval of your Board, I remain,
Very respectfully,

ROBERT BURNS,
Secretary of Board of Trustees.

STATE OF MICHIGAN,
SECRETARY'S OFFICE,
BOARD OF CORRECTIONS AND CHARITIES,
Lansing, Oct. 22, 1884.

MR. ROBERT BURNS, *Secretary of the Board of Trustees Michigan Asylum for the Insane, Kalamazoo:*

MY DEAR SIR:—The State Board of Corrections and Charities have received your communication of August 6th, "submitting what amounts in the opinion of your board are needed for the next two years for special purposes, with the reasons for such recommendations."

Required to give our "opinion thereon," we visited the Michigan Asylum on August 11 and 12, and now make our report to your Board.

For a new carpenter shop and machinery.....\$3,000 00

In view of the present insufficient provision and the unsafe location, we regard the expenditure as demanded, and would emphasize that it be "made as near fire proof as practical," even if it should appear that a larger appropriation is needed.

For an infirmary at male department.....\$15,000 00

Being convinced by examination of the value of the infirmary to the female department, we concur with your Board, that "the necessity at the male is fully as great."

The appropriation for the present infirmary was \$9,000.00. The reasons given in your communication seem to warrant the additional \$6,000.00 asked.

For a kitchen with sleeping apartments at male department.....\$7,000 00

The fact that "food is to be prepared for nearly five hundred persons" shows the necessity for a capacious and well appointed kitchen, while the provision for employes seems not unreasonable.

In concurring in your recommendations we are mindful that the appropriations for the last two years were only \$12,100. Very respectfully,

GEO. D. GILLESPIE,
Chairman.

W. J. BAXTER, *Secretary.*

PATIENTS AT STATE CHARGE.

(§1912 Howell Statutes). "The rate of charge per week to be paid for the board and necessary treatment of all patients of the asylums, who are residents of this State, shall be annually fixed by the Trustees of the asylums, and shall not exceed the actual cost of support and attendance, exclusive of officers' salaries, but this provision shall not be construed so as to prevent the furnishing extra care and attendance to patients by special contract with parties chargeable therefor. On the first day of January, in the year 1879, and at the close of each succeeding quarter, the medical superintendents of the asylums shall certify to the Secretary of State, the name, age, and residence of all patients under treatment, the expense of whose maintenance shall have been exclusively paid by any county for two years continuously, and such patients shall thereafter be maintained by the State. The bills for the maintenance, clothing, and other charges of such patients, shall be rendered quarterly to the Auditor General in such manner as bills are rendered to County Treasurers for the support of patients at county charge, and shall be paid by the State Treasurer to the Treasurers of the asylums in which the patients may be, on the warrant of the Auditor General, out of any moneys belonging to the General Fund."

The support of indigent and pauper insane persons who have not acquired legal settlement in any county in this State, is also chargeable to the State (§1924). Provision is likewise made for the maintenance, at the expense of the State, of certain insane soldiers (§1944 and §1945); of insane prisoners transferred from the State prison, or from any penal institution of this State (§1946); and also of insane convicts at the close of their term of sentence (§1951).

During the two years ending July 31, 1882, the total number of weeks spent by patients at the Michigan Asylum, Kalamazoo, was 72,198; charged to the State \$1,814 1-7 weeks at \$178,635.07; to the several counties, 21,062 weeks at \$91,892.23; and to private account 9,321 6-7 weeks at \$41,184.60.

During the two years ending July 31, 1884, the number of weeks spent by patients whose maintenance is chargeable to the State, was 51,286, and the total amount of the bills rendered therefor was \$222,120.33.

In addition to the charge for board and attendance fixed each year, the average cost at Kalamazoo for clothing, etc., furnished each State patient, was \$13.40 per annum for the last biennial period and \$13.60 for the biennial period immediately preceding; and for "damages, postage, undertakers' charges, etc." \$1.03 per annum for each patient during the last biennial period, and \$1.36 for the biennial period immediately preceding.

The yearly addition to the number of patients transferred to State charge very nearly represents the annual increase in the number of chronic insane of the dependent class in our asylums. This increase, so far as any one institution is concerned, cannot now be very closely estimated. The exercise of proper vigilance in the exclusion of pauper insane persons sent hither from other States and foreign countries will tend somewhat to check it. The early opening for occupancy of the large asylum at Traverse City, and the transfer to the Asylum for Insane Convicts at Ionia, will for awhile enable the three asylums to receive for treatment all the recent cases presented, and a considerable increase in the number discharged restored will be the result. At the same time, with the increase of population there must be a proportionate yearly increase in the number of chronic insane to be provided for.

GENERAL STATISTICS AND FINANCIAL STATEMENT FOR THE BIENNIAL PERIOD. .

PATIENTS.			
	Males.	Females.	Total.
Patients remaining Sept. 30, 1882.....	376	364	740
Patients admitted.....	176	150	326
Whole No. treated.....	552	514	1,066
Discharged and died.....	140	122	268
Under treatment Sept. 30, 1884.....	406	392	798

SEVENTH BIENNIAL REPORT OF THE

RECEIPTS.

On current expense account.....	\$376,327 17
Special appropriation for the erection of an infirmary.....	9,000 00
Ditto for painting and penciling exterior walls of female department.....	3,100 00
	<hr/>
	\$388,327 17

DISBURSEMENTS.

On current expense account.....	\$374,953 25
On account of infirmary.....	9,000 00
On account of painting, etc., exterior walls of female department.....	3,100 00
	<hr/>
	\$387,053 25

STATEMENT OF THE PURPOSES AND AMOUNTS OF RECENT APPROPRIATIONS TO THE MICHIGAN ASYLUM FOR THE INSANE.

Act No. 124, Laws of 1879.

For the maintenance of patients.....	\$15,000 00
For extraordinary repairs and renewals.....	4,000 00
For laying out and constructing walks and drives, grading grounds, and planting trees.....	1,200 00
For laying gas main pipe.....	1,000 00
For the erection of a brick chimney and additional boiler.....	825 00
For reconstructing heating coils in the north wing of the female department.....	1,200 00
For expense of transfer of patients from Kalamazoo to Pontiac.....	863 00
For books, pictures, and stereopticon slides.....	500 00
For wood-shed and hog-pens.....	500 00
For damages to adjacent land holders by reason of drainage from Asylum.....	1,500 00
	<hr/>
Total.....	\$26,588 00

Act No. 286, Laws of 1881.

For extraordinary repairs and renewals.....	\$4,000 00
For completing and furnishing the porter's lodge.....	800 00
For moving barn, digging cellar, constructing basement wall, additions and alterations, and for erecting an additional barn.....	2,000 00
For the purchase of thirty-one acres of land.....	16,000 00
For four washing mills, for mangle, soapstone sinks, and for enlarging wash-room.....	1,000 00
For books, pictures, and stereopticon slides.....	500 00
For constructing a sewer.....	2,500 00
For track scale.....	500 00
For new heating apparatus.....	40,000 00
	<hr/>
Total.....	\$52,900 00

Act No. 88, Laws of 1883.

For painting and penciling the front exterior walls of the female department.....	\$3,100 00
For erecting an infirmary in connection with the female department.....	9,000 00
	<hr/>
Total.....	\$12,100 00

EASTERN MICHIGAN ASYLUM.

EASTERN MICHIGAN ASYLUM, }
August 7, 1884. }

To the State Board of Corrections and Charities, Lansing, Mich.:

GENTLEMEN:—In compliance with Section 417, Howells' Annotated Statutes, the Board of Trustees of the Eastern Michigan Asylum herewith submit for your examination and report, estimates of amounts for which appropriations will be asked from the Legislature for the years 1885 and 1886, with the reasons for asking for

the same. A statement of receipts and expenditures for each of the fiscal years of 1883 and 1884 is attached.

By order of the Board of Trustees.

HENRY M. HURD, *Secretary*.

COPY OF RESOLUTION OF THE BOARD, UNANIMOUSLY ADOPTED AUGUST 7TH, 1884.

"Resolved, That the sum of \$30,000 be asked from the Legislature, at its approaching session, for the erection of a hospital building in connection with both male and female departments, each building to be two stories in height, and designed for the accommodation of thirty patients."

During upwards of two years past an infirmary or hospital ward has been in operation in connection with each wing of the asylum. These two hospitals have been constantly filled with more than thirty feeble, helpless, infirm, epileptic, or suicidal persons, such patients as require constant personal attention, good nursing, and careful watching both night and day.

The wards at present used for this purpose were not originally designed for hospitals, and are not well adapted for the comfort of the sick, or the isolation of persons suffering from contagious diseases.

Their location is such that employes from other wards or halls are obliged to pass through them in visiting the dispensary or the offices, for medicines or supplies.

It is also necessary that large numbers of female patients should pass through the hospital connected with the female department, when going to chapel, or passing out of the building toward the grounds arranged for open air exercise and amusements. In the present location of the hospital wards, it is impossible to secure the quiet and seclusion required by the sick and feeble. The inconveniences incident to the present arrangement, and the desirability, in the present crowded state of the asylum, of utilizing the present infirmary wards for the care of an excited class of patients, have suggested the erection of separate structures for hospitals.

It is now proposed to build a two-story hospital building in connection with both the male and female departments of the asylum, each floor being designed to accommodate fifteen patients, and the upper floor constructed for the special accommodation of cases of contagious diseases.

At present, if an outbreak of measles, diphtheria, scarlet fever, cholera, or any other contagious disease should occur, it would be impossible to give proper isolation to the sick, and thus secure other patients from contagion.

As has been previously stated to your Board, no other provision since the opening of this asylum has contributed so much to the comfort of the sick or helpless, and the safety of the suicidal and epileptic, as the establishment of these infirmary wards. To perfect the facilities of the asylum for the care of these classes an appropriation is asked for the erection of separate hospital buildings.

Very respectfully,

HENRY M. HURD,

Medical Superintendent.

To the Board of Trustees of the Eastern Michigan Asylum:

GENTLEMEN:—This Board have the amounts in your opinion "needed for the next two years for special purposes," submitted for our opinion under Sec. 417 of Howell's Annotated Statutes, and we herewith respectfully make this our report, giving our opinion of the proposed appropriation for such special purposes.

We visited the asylum on the 14th day of August last, and we investigated the condition and needs of the same, and considered the proposed appropriations.

Our report upon the condition of the Asylum will appear in our biennial report.

The special purposes for which you ask appropriations are for two hospitals, one for males and one for females, and the estimated cost of the same is \$15,000 each, or in all \$30,000.

A somewhat careful investigation for over two years, of the Asylum, its inmates, and wants, have impressed us that the Asylum needs the same, and that the hospitals will aid very much in the management of the Asylum, the welfare of the patients, and the safety of all. We therefore cheerfully concur in your views, and are of the opinion that the estimated cost is reasonable, and that an appropriation of \$30,000 should be granted for such two hospitals.

Very respectfully,

GEO. D. GILLESPIE,

Chairman.

W. J. BAXTER, *Secretary.*

Lansing, October 22, 1884.

SEVENTH BIENNIAL REPORT OF THE

GENERAL STATISTICS AND FINANCIAL STATEMENT FOR BIENNIAL PERIOD

	Male.	Fe- male.	Total
Patients remaining September 30, 1882.....	274	267	541
Patients admitted.....	266	191	457
Whole number treated.....	540	458	998

RECEIPTS.

On current expense account for support of patients.....	\$273,612 35
Disbursed for support of patients.....	248,886 98
Received for additional power boiler.....	\$2,850 00
Drawn from prior unexpended appropriations.....	33,820 73
	<u>\$36,670 73</u>
Expended for improvements.....	\$36,670 73

STATEMENT UNDER THE LEDGER HEADINGS OF THE EXPENSES OF THE EASTERN MICHIGAN ASYLUM FOR THE YEARS 1883 AND 1884, ALSO THE RECEIPTS FROM PAY PATIENTS.

DISBURSEMENTS.	1883.	1884.
Attendants.....	\$18,061 27	\$19,378 57
Clothing.....	7,275 03	8,326 30
Dispensary.....	3,338 45	2,336 73
Entertainments.....	247 24	463 65
Farm.....	2,566 38	2,575 92
Furniture and furnishing.....	4,994 51	4,967 06
Garden.....	400 48	470 46
Grounds.....	975 43	2,771 64
Heating and ventilating.....	6,614 42	6,945 18
Kitchen and bakery.....	4,666 85	4,919 94
Laundry.....	5,826 52	5,975 43
Light.....	4,039 21	3,064 00
Miscellaneous.....	3,772 85	3,206 53
Office, stationery, etc.....	2,621 03	2,441 13
Out-buildings.....	1,392 54	4,756 57
Provisions.....	39,073 41	40,300 38
Pipe-covering.....	690 46	70 18
Renewals and additions.....	8,857 42	10,043 96
Special barn.....	413 19	877 05
Water distribution.....	2,351 29	2,832 89
Refunded money.....	166 65	322 71
Repairs and damages.....	998 48	1,164 30
Special appropriations.....	921 97	2,977 64
Other accounts.....	931 18	250 30
Totals.....	<u>\$121,188 97</u>	<u>\$131,518 62</u>
Receipts from private patients were.....	14,826 48	15,008 18
Net current expenses for State and county patients.....	<u>\$106,360 49</u>	<u>\$116,510 44</u>

STATEMENT OF THE PURPOSES AND AMOUNTS OF RECENT APPROPRIATIONS TO
THE EASTERN ASYLUM FOR THE INSANE.

Act No. 104, Laws 1879.

For additional furnishing of center building.....	\$1,120 00
For additional furnishing of wards and dormitories.....	4,341 00
For furnishing chapel.....	643 00
For kitchen and bakery.....	1,264 00
For machinery in workshop.....	400 00
For coal-house and track scales.....	3,440 00
For finishing basement.....	400 00
For additional fire protection.....	1,400 00
For grading, draining, fencing, trees, avenues, courts, and walks.....	4,200 00
For barns, farm-house, out-buildings.....	2,050 00
For carriage team, harness, carriage, single sleigh, robes, blankets, whips, and express wagon.....	750 00
For gate-house, with special room.....	800 00
For laundry.....	1,201 00
For scientific instruments.....	200 00
For musical instruments.....	1,000 00
Total.....	\$23,209 00

Act No. 105, Laws 1879.

For maintenance of patients and other current expenses of 1879.....	\$10,000 00
---	-------------

Act No. 97, Laws 1881.

For two wings to center building.....	\$75,000 00
For meat and butter-room.....	1,000 00
For summer-house and covered seats.....	500 00
For books and pictures.....	1,000 00
For finishing and furnishing one additional attic.....	3,000 00
For microscope and accessories.....	500 00
Total.....	\$81,000 00

Act No. 23, Laws of 1881.

For working capital.....	\$15,000 00
--------------------------	-------------

Act No. 50, Laws 1883.

For purchase of additional power boiler.....	\$2,850 00
--	------------

NORTHERN ASYLUM FOR THE INSANE, TRAVERSE CITY.

NORTHERN MICHIGAN ASYLUM, }
Traverse City, October 4, 1884. }*Et. Rev. Geo. D. Gillespie, Chairman Board of Corrections and Charities :*

SIR,—By direction of the Board of Commissioners, I have the honor to submit for the consideration and opinion of your honorable Board, estimates of appropriations needed for furnishing the Northern Asylum and fitting it for occupancy, together with brief statements of the necessities for such appropriations. These estimates have been approved by the Board of Commissioners for the purpose of submission to your Board, and further action, looking to the incorporation in the biennial report, will be taken on receipt of your communication thereon.

The appropriation made by the Legislature of 1881 of \$400,000 for the construction of an asylum for the insane, will provide for the erection of asylum buildings and outbuildings which will accommodate in a comfortable manner 500 patients. The main contractors have been able to press the work forward more rapidly than could have been reasonably anticipated. In consequence, the situation is such that if the appropriations recommended were to-day available, immediate preparation could be made for the expenditure thereof. This means that the date of opening the asylum will largely depend on the celerity of the Legislature in granting the moneys sought.

In view of the urgent demand for asylum accommodations, which is pressing in all portions of the State, and of which your honorable Board has full cognizance, haste in securing these appropriations cannot be too strongly urged.

Of the \$400,000 appropriated, it is sufficient to say that the sum of \$252,062.99 has been paid out. The further sum of \$114,931.65 is either under contract or retained on contract, leaving \$33,005.36 unexpended.

A summary of the estimated expenditure of this balance is:

Roads and fences.....	\$2,054 00	
Outbuildings.....	6,750 00	
Construction not under contract.....	5,047 25	
Electric lighting complete.....	11,676 60	
Salaries, architect,	}	7,477 61
Incidental and contingencies }		
		<hr/>
		\$23,006 36
		<hr/>

The Board desires to recommend the following appropriations:—

Furnishing eighteen wards for 500 patients and 50 attendants \$26,015 00

This is at the rate of \$47.30 per person for all classes of furnishing, and is somewhat below the rate experience has shown to be necessary to maintain the grade of Asylum accommodation, which the humanity of this State recognizes as essential to beneficial and humane treatment. There are to be furnished in the wards eighteen dining rooms, twenty-two parlors and day-rooms, fourteen associated dormitories, thirty large corridors in which the patients spend most of the day time, and 308 rooms for one or two persons each. In addition there are 134 other apartments, as lavatories, bath-rooms, water-closets, clothes-rooms, halls, etc. This will show the extent of the furnishing for the wards. Due account must be taken of the destructive tendencies and capabilities of the class for which the wards are prepared. Extra strength and the greatest durability must be secured, in many cases special adaptations, all increasing the first cost, but effecting an ultimate saving thereby.

Furnishing administration building and dormitories of shop and chapel buildings..... \$4,377 60

This will provide the furnishing complete for apartments occupied by the officers of the institution and their families, where such reside in the Asylum, and for all the employes of the Asylum, except those who, termed attendants, live with the patients in the wards. The apartments to be furnished are as follows:—two parlors, two sitting-rooms, three dining rooms, three large halls, and forty-six living and bed-rooms. In addition to which there are auxiliary rooms as in the wards.

Furnishing offices of the administration building \$1,353 85

The estimate is for furnishing the apartments designed for the daily administrative work of the institution, viz.: the general medical office, the superintendent's office, the steward's office, the matron's room, the trustees' parlor, a general library room, one large hall, and two reception rooms for the use of the friends and relatives of patients. The desirability of possessing adequate and permanent records of the medical and financial transactions of an institution of this class, as affecting the daily life of each individual, has developed a complex and extended system of accounts, journals, notes, and histories, the keeping of which involves much labor and very great detail, and the preparation for this work is attended with considerable cost.

Furnishing chapel..... \$792.60

Although denominated a chapel, the room is designated also as a place for social gatherings, recreation, and amusement. Three hundred persons can be seated comfortably. The room should be provided with easy seats, a carpet, an organ, a speaker's desk, chairs for rostrum, etc.

Furnishing dispensary..... \$532.00

This is to provide for cases, counter, shelf-ware, implements, furniture, etc., for a dispensary room and store-room connected therewith.

Cooking apparatus for general and special kitchens..... \$3,241.48

The general kitchen should be properly fitted to prepare food for 600 persons. This means an expenditure not only for ranges, steam kettles, tea and coffee apparatus, utensils, etc., all of which should be of the most desirable and efficient make, but also for food cars for distributing the food to the 18 dining-rooms, and the proper and

numerous covered dishes in which to distribute the food, the fitting up of refrigerator rooms, and boxes for keeping meats, milk, food, etc. The cupboards, tables, scales, and hundreds of articles indispensable in the economical working of a large and well ordered kitchen. In addition to which considerable expense must be incurred in properly connecting and placing the steam cooking apparatus. The estimate also includes an outfit, complete, for a smaller kitchen, in which special diet for sick and feeble patients will be prepared, and where the cooking for the administrative department will be done.

Laundry apparatus..... \$2,732.64

In the laundry, as in the kitchen, it will be true economy to purchase only the most desirable and efficient apparatus, and here also, the outlay is not confined to apparatus for washing, ironing, wringing, starching, etc., by steam power, together with the expense of placing and connecting the same, but there must be also a drying room complete, airing racks, ironing tables, fire-proof room for laundry heater, room, boxes, and tables for sorting and delivering the clothes, etc. The magnitude of asylum washing is not generally known. Here it will undoubtedly average 2,000 pieces received, sorted, washed, dried, ironed, again sorted, and delivered per day. The percentage of heavy goods washed, as bedding and suits of clothes, is large, and only the strongest and best adapted machinery will long endure the strain. The laundry consists of a receiving room for soiled clothes, a washing room, a drying room, three ironing and airing rooms, and a sorting and delivery room.

Baking apparatus..... \$856 00

The estimate is for a rotary oven, set complete, and all troughs, cupboards, tables, and furnishings for a bakery. The oven is also very serviceable in baking meats, potatoes, and other foods.

Iron-working apparatus..... \$480 00

Carpenter apparatus..... 350 00

It is designed to provide only the most common wood and iron working implements and machinery. In every asylum work in these departments is almost constantly in progress, arising either from breakages, wear and tear, changes, or additions.

Heating apparatus, including two power boilers and fitting up laundry coils..... \$40,245 12

The system of heating designed is that of low pressure steam and indirect radiation. The shop and chapel buildings and the fourth story of the administration building will be heated by direct radiation. The total space to be heated is 1,601,106 cubic feet. The estimate includes four boilers; two for heating purposes, each 8 feet in diameter and 26 feet long, costing about \$3,500 each, and two boilers for power purposes, including steam cooking, heating all hot water, and lighting of the asylum by electricity. As affecting the comfort of the patients and the economical consumption of fuel, a modern and scientifically constructed heating apparatus plays an important part.

Plumbing, and hot and cold water distribution..... \$13,378 61

This estimate includes:

1. All cold water distribution, carried first to four large tanks in the attics, thence to all portions of the buildings.

2. In like manner the hot water distribution to all parts of the building, starting from two boilers in the engine room of the shops, where the water is heated by steam.

3. The fixtures which employ the water, both hot and cold, viz.: Fifty-one water-closet hoppers and the same number of flush-tanks connected therewith, thirty-nine fixed wash-stands, twenty-two bath tubs, twenty urinals, and forty-six sinks, and all brass work going therewith.

4. All waste pipes for discharging the water from the building after it has become a household waste.

5. All ventilating pipes for protection against sewer gas.

6. The labor and miscellaneous materials required to put all the foregoing in place. There is no part of the construction and equipment of a dwelling that modern sanitary science scrutinizes so closely, and of which such perfection of workmanship and correctness of design is required as in the plumbing system. A hospital building for curing disease should be safely guarded against causes of disease within itself.

Sewers, drains, and cisterns..... \$3,429 00

The sewers take the household wastes at the numerous points of discharge through the outside walls of the building, passes each branch carrying these wastes through large sewer-heads or catch basins, designed with special reference to intercepting the solids which patients inevitably and surreptitiously introduce into the water-closets, and which otherwise would collect and clog the pipes, and collects all the branches into one main sewer. The estimate provides for disposal of the storm, roof water, through crock pipe, discharging partly into the heads of the sewer branches for flushing purposes, partly into a creek which passes under the building, and partly into a large brick cistern of 1,300 barrels capacity, intended to supply soft water for boiler purposes.

Implements, vehicles and utensils..... \$1,689 05

Stock, horses, etc..... \$2,205 00

The Asylum farm has 339 90-100 acres of land. This will mainly be worked, together with the necessarily large garden, by the patients, a large force of whom can daily be employed; resulting in an economy to the State, and a physical advantage to the patients. To work the farm in this way, however, will require more than an ordinary outlay in first cost, owing to the multiplication of tools, utensils, vehicles, teams, etc. Thirty or forty cows should be purchased to supply milk, an article of diet both for sick and well, the value of which can scarcely be overestimated, and which the State should not afford to buy. The estimates also include the horses, vehicles, and implements to be used by the Asylum, for other than farm and garden purposes; as a team and three seated carriage, robes, harness, etc., for the use of feeble patients, a large sleigh for the same purpose, express wagon, dray, cart, horses, harnesses, etc., for same, horse, carriage, sleigh, etc., for use of the superintendent, and the same for the use of the steward.

Engine in place..... \$2,200 00

Shafting, belting, pulleys, etc., in place..... \$1,250 00

Taken together, these operate the wood and iron working machinery, the mechanical work of laundry, kitchen, and bakery and convey power for generating the electric light. A 92 horse-power engine of superior construction will be required.

Fire protection..... \$4,113 00

The great liability to destruction, both of property and of life, inherent in an institution of this kind, as witnessed by the many asylums which have partially or wholly burned in the few years past, has led to taking all the constructive precautions possible within the limits of the money appropriated. All interior walls, except a few in the chapel and shop buildings, are of solid brick; all ceilings, except those of the shops, are lathed with wire-cloth; a solid layer of calcined plaster mortar, one and one-half inches thick, is spread beneath each floor. The division and corridor walls extend solid against the roof, and extra precautions have been taken in galvanized iron cornice, iron fire-proof doors in the attics, and secure covering of all shafts and stairways.

The appropriation recommended seeks to supplement this constructive work by a system of hydrants and hose without the building, to throw a stream of water to any point; to establish pipes, hose, and connections to reach all interior portions of the buildings; to purchase and place a large fire pump to operate the foregoing; and to purchase twelve Babcock extinguishers for immediate use in incipient fires.

Ventilation..... \$3,568 40

A 14-foot fan, capable of delivering 60,000 cubic feet of air per minute, together with an engine for operating the fan, and to serve as an auxiliary in case of an accident to the main engine, is to force ventilating air from the fan tower in the shops through large underground air ducts into the basements; thence over steam radiators, where it is warmed, up flues in the brick walls to all portions of the building. Further propelled by the fan, the air, vitiated by its passage through the wards, is forced up ventilating flues, one or two for each room, to the attics. The estimate in addition to the fan and engine seeks to construct in the attics galvanized iron trunk flues, reaching all the ventilating flues. Through these trunk flues, the vitiated air will be conveyed to ventilating trunks now in the roof, where it will escape to the outer air. The ventilation of a building used for hospital purposes, as is well known, is at the same time a most important and a difficult work. The vitiating process is uninterrupted, and thus the supply of fresh air must be constant, adequate, of uniform temperature and equally distributed.

Grading..... \$3,600 00

This sum will not suffice to do all the grading about the buildings that should ultimately be done.

Telephone communication..... \$432 00

Telephone communication from medical office to twenty-three stations within the Asylum buildings, including line to town office. A great labor and time saving apparatus, almost indispensable.

Dumb waiters..... \$1,225 00

Seven of these are for the purpose of conveying food from the cars on the railroad track to the dining rooms; one is a trunk elevator, employed in carrying patients' trunks to and from the trunk rooms; and one is used between the first and second stories of the laundry.

Asylum bell complete in place..... \$50 00

Sidewalks, alrimg courts, etc..... \$1,263 30

On entering and leaving the various wards of the building with parties of patients, and in communication between the buildings, travel will be necessary about the entire circuit of the walls. This, with a sidewalk toward the city to the limits of the farm, will require 5402 feet of sidewalk.

Two alrimg courts with high, tight fences for the use of the class of patients who can enjoy out-door exercise and air in no other place or manner, should be built. This construction, together with grading for the walks, and seats, and shelter in the courts, will require all the money recommended.

Scientific instruments..... \$820 00

This estimate includes all surgical and medical instruments, electrical apparatus, pharmaceutical still, and a microscope and accessories, the latter for pathological purposes.

Books, pictures, musical instruments, etc..... \$975 00

The Legislature, in its charities, has repeatedly recognized the importance of furnishing our asylums with these elevating means for recreation and enjoyment. At no time will the beneficial effect on patients be more marked than in aiding to establish pleasant impressions, when first they enter this Institution, usually on compulsion, many to come from the older institutions already largely supplied with books, pictures, etc.

Water supply..... \$2,751 00

It is designed, as the cheapest and best method to secure an ample supply of uniformly pure water, to sink a large well, twelve feet in diameter, to the water-bearing strata of gravel, probably between forty and fifty feet below the surface and to erect a suitable well-house thereover. A large pump, placed within reach of the water, will be operated by a steam cylinder within the well-house, and deliver the water to the tanks within the attics.

RECAPITULATION.

Furnishing wards for 500 patients and 50 attendants.....	\$26,015 00
Furnishing administration building and dormitories of shop and chapel buildings.....	4,377 60
Furnishing offices of the administration building.....	1,353 85
Furnishing chapel.....	792 60
Furnishing dispensary.....	332 00
ooking apparatus for general and special kitchens.....	3,241 48
Laundry apparatus.....	2,732 64
Baking apparatus.....	856 00
Iron working apparatus.....	480 00
Carpenter apparatus.....	350 00
Heating apparatus, including two power boilers, and fitting up laundry coils.....	40,245 12
Pumbing, and hot and cold water distribution.....	13,378 61
Waters, drains, and cisterns.....	3,429 09
plements, vehicles and utensils.....	1,689 05
ock, horses, etc.....	2,205 00
ngine in place.....	2,200 00
rafting, belting, pulleys, etc., in place.....	1,250 00
re protection.....	4,113 00

Ventilation.....	\$3,568 40
Grading.....	3,600 00
Telephone communication.....	432 00
Dumb waiters.....	1,225 00
Asylum bell, complete in place.....	50 00
Sidewalks, airing courts, etc.....	1,263 30
Scientific instruments.....	820 00
Books, pictures, musical instruments, etc.....	975 00
Water supply.....	2,751 00
Total.....	<u>\$123,723 74</u>

Respectfully submitted.

C. M. WELLS,
Superintendent and Secretary.

OFFICE BOARD OF CORRECTIONS AND CHARITIES. }
 Lansing, Mich., Oct. 21, 1884.

To the Board of Commissioners, Northern Asylum for the Insane, Traverse City:

GENTLEMEN,—The general purpose of the several appropriations recommended for the Northern Asylum, in your communication of Oct. 4, is obviously to fully fit up and completely furnish all its departments for the reception of five hundred patients. With the immediate transfer to its wards of all patients now in the institutions at Kalamazoo and Pontiac from that section of the State it is designed to accommodate, and the admission of the considerable number awaiting treatment, it will be called upon to provide for a large number of patients as soon as it is opened for occupancy. The purpose of all the appropriations recommended is therefore fully approved.

As the amounts of these is the sum of detailed lists (too voluminous for printing in the reports in which this will appear) setting forth each article with its ascertained cost, most of the lists being in the form in which they are designed to be presented for competitive bids, they are regarded as approximately correct and are also approved.

As regards the single item of "grading, \$3,600," it is recommended that the work contemplated be closely restricted to such grading as is actually required to carry from about the buildings, the rainfall and water from melting snow, leaving the remainder of the work for the patients and attendants. This Board therefore advises a reduction of the amount asked for grading, in accordance with this suggestion.

In view of the fact that the institutions at Kalamazoo and Pontiac are dangerously overcrowded, and that many insane persons are now awaiting treatment, some detained in jails and county poorhouses in a most pitiable condition, this board feels it a duty to urge you to press forward the work of construction with the utmost expedition. It would also express the hope that the Legislature soon to assemble will see a way to act promptly in the matter of these appropriations, to the end that the doors of the Asylum may be thrown open to the admission of patients at the earliest possible moment.

W. J. BAXTER,
Secretary.

Very respectfully,
 GÉO. D. GILLESPIE,
Chairman.

GENERAL STATISTICS AND FINANCIAL STATEMENT.

The Northern Asylum when completed provides accommodation for five hundred patients.

The financial statement is presented in the preceding communication to the State Board of Charities.

APPROPRIATION FOR THE NORTHERN ASYLUM FOR THE INSANE, TRAVERSE CITY.

Act No. 225, Laws of 1881.

For the purchase of a site and to construct an additional asylum for the insane (including roads, fences, and outbuildings)..... \$400,000 00

STATE PUBLIC SCHOOL.

STATE PUBLIC SCHOOL,
Coldwater, Mich., August 25, 1884. }

To the State Board of Corrections and Charities, Lansing, Mich.:

GENTLEMEN,—In compliance with Sec. 417, of Howell's Annotated Statutes, the Board of Control of the State Public School herewith submit for your examination and report, the following detailed statement of the amounts desired for this institution for the years 1885 and 1886, which we shall ask the coming Legislature to appropriate, with the reasons for asking for the same.

The first columns of figures contain the amounts required for each of the two years named, and directly opposite those figures in the next columns are the amounts actually expended for the like purpose in each of the two preceding years (the last only for the first six months):

	1885.	1886.	1883.	6 Mos. of 1884.
Current expenses	\$39,000 00	\$39,000 00	\$36,597 05	\$19,041 84
Number of children cared for, in.....			469	445

In 1881, 420 children were cared for at a per capita cost of \$85.44, and in 1882, 422 were cared for at a per capita of \$88.15. At the same rate the cost of 600 children would require \$51,264.00 per year, but as the per capita rate can be somewhat reduced by handling large numbers, the larger part of the increased cost being for clothing and food, we think the amount asked for can be made to cover the cost of maintenance.

The following are estimates for appropriations which we shall ask for special purposes, as therein named:

ESTIMATES FOR SPECIAL PURPOSES.

1. Ordinary repairs, including painting	\$2,500 00
2. Repairs on steam and water works and for a hydrant and extension of main pipe for hospital.....	500 00
3. Cement sidewalks.....	500 00
4. Improvements in children's cemetery, including headstones.....	200 00
5. Fencing and trees.....	400 00
6. Cow barn.....	500 00
7. Pump for elevating water and fire purposes.....	800 00
8. Library	200 00
9. Furniture and bedding.....	1,000 00
10. Fire-proof vault for records and files.....	800 00
11. Hot water pipes for cottages.....	200 00
12. Water closets for cottages 4, 5, 6, 7, 8, 9, 11.....	200 00
13. Cisterns and pumps for cottages 1, 2, 3, and 9, and soft water connections in main building.....	500 00
14. Three horses and a wagon and harness.....	500 00
15. For cows.....	400 00
16. For bake shop and cooling room for milk and meat.....	1,200 00
17. Excavating basements under cottages No. 4, 5, 6, 7, and 8, and cement floor for 10 cottages including hospital.....	1,200 00
18. New roof and repairing to roof.....	500 00
19. Under-drainage and sewerage.....	500 00

Reasons for Estimates.

No. 1.—Special appropriation No. 1 includes the re-painting of the outside wood-work of the main building and 10 cottages, together with blinds and several rooms in each of these, that have either been injured by defective roofs, or have not been painted in several years, together with all the repairs on all the buildings, barns, etc., necessary to keep them in proper condition.

No. 2.—Includes the placing of a hydrant to protect the new hospital, which, with proper connections will cost about \$150.00. Also placing steam pipe from

engine house to well house in tile, to protect it from wet, increasing the facilities for ventilation, by adding steam pipes to ventilating flues, and the ordinary repairs of a large distribution of steam and water pipes.

No. 3.—One thousand two hundred feet of poor board walk needs to be immediately replaced, which will cost 10 cents a square foot after getting ready for the foundation, which for a walk four feet wide will leave but \$20.00 for foundation. A part of the present board walk is simply a two plank walk.

No. 4.—There are 50 graves in the cemetery for the children, at each of which a headstone should be erected, at a cost of \$3.50.....\$175 00
Putting fence in proper condition.....25 00

No. 5.—New line fences are needed between the farm purchased last year and the adjoining owner, 200 rods; one across the farm to enclose the orchard, 60 rods; and a fence for a lane to new farm, 80 rods; making in all 340 rods at \$1.00.....\$340 00
100 fruit trees at 25 cents, \$25.00; 100 shade trees at 35 cents, \$35.00.....60 00

No. 6.—We have room to stable 17 cows, but we need room for 8 or 10 more, besides the young cattle.

We are also compelled to keep about 50 tons of hay stacked, which the additional barn room asked for will provide.

No. 7.—The water pump which has been in use since the school opened is worn out, and it is extremely doubtful whether it could be made to run during the coming winter.

No. 8.—Is to enable us to keep up an assorted supply of books for the children.

No. 9.—The carpets were mostly purchased when the institution opened in 1874, and need replacing in many rooms, involving a need for 500 yards.....\$50 00

There are also needed 20 mattresses.....100 00

Bed spreads for children.....100 00

Furniture for rooms unsupplied.....100 00

Bedding, \$100.00; linoleum for halls, \$100.00.....200 00

No. 10.—We have no protection for the records of the school in case of fire.

No. 11.—Water is now heated in cottages for cleaning by turning on steam. By extending pipe from water heater in engine house, the necessity for putting on steam would be obviated, and a saving of about 500 pounds of coal a day for the summer months.

No. 12.—The cottages specified have no water closets down stairs and they seem to be a necessity.

No. 13.—The water from our well is very hard, and a great deal of the rainwater goes to waste.

For washing children's heads, and those who are suffering from temporary ailments, soft water is better. Plenty can be had in each cottage by the plan proposed, and will be of great value.

No. 14.—Our horses are all very old and worn out and they cannot do the work required on the farm. We have but one lumber wagon, and another with broad tires is a necessity.

No. 15.—We need at least 8 more cows to supply the children with what milk they need, having pasturage and meadow land enough to support them, it seems very desirable.

No. 16.—The necessity for this is obvious.

No. 17.—This is required as a sanitary measure.

No. 18.—Involves re-placing 8,115 square feet of new roof, which will cost after preparing the roof for the tinner \$6.00 per square of 100 feet or \$486.90.

No. 19.—The under draining around the main building and some of the cottages is not sufficient to prevent the basements from being wet; this will involve digging trenches and tilling about these buildings at a cost of \$130.00. To save the orchard on the farm purchased last year at least 200 rods of tile draining should be done, which will cost 85 cents per rod, \$170.

I desire to say that the Board of Control carefully examined every item, and have only asked for such things as seem absolutely necessary to perfect what we already have, and give the greatest efficiency to our work.

By order of the Board.

JOHN N. FOSTER,
Superintendent.

OFFICE BOARD OF CORRECTIONS AND CHARITIES, }
Lansing, October 21, 1884.

To the Board of Control of the State Public School.

GENTLEMEN:—The Board of Corrections and Charities having received the estimates submitted for the current expenses, and for special appropriations for the

State Public School for the years 1885 and 1886, in compliance with the requirements of Sec. 6, Act 206, Laws 1881, respectfully reports that it has visited the said school and examined it and the premises with reference to the several items of the estimates desired and the reasons given for the appropriations asked, and are of the opinion that they are all necessary and proper.

The estimates for current expenses being based upon actual expenditures during preceding years, and they appearing reasonable and economical, and the reasons given for the special appropriations asked being convincing as to the necessity of them, this Board will unite in requesting the Legislature to appropriate the moneys desired.

Very respectfully,

GEO. D. GILLISPIE,
Chairman.

W. J. BAXTER,
Secretary.

GENERAL STATISTICS AND FINANCIAL STATEMENT FOR BIENNIAL PERIOD.

	1883.	1884.
Whole No. of pupils.....	460	469
" " Sept. 30.....	315	334
" " deaths.....	3	9
Average No. pupils.....	319	318
Whole No. placed in homes.....	131	258

FINANCIAL.

	1883.	1884.	Total.
Receipts for current expenses.....	\$30,000 00	\$39,000 00	\$75,000 00
" " building and improvements.....			11,300 00
" " not used.....			5,300 00
Total receipts.....			\$91,800 00

DISBURSEMENTS.

	1883.	1884.	Total.
Current expenses.....	\$36,937 05	\$38,536 89	\$75,493 95
Improvements.....			16,300 00
			\$91,793 95

STATEMENT OF THE AMOUNT AND PURPOSE OF RECENT APPROPRIATIONS FOR THE STATE PUBLIC SCHOOL, COLDWATER.

Act No. 36, Laws of 1879.

For current expenses for the year 1879.....	\$36,000 00
For current expenses for the year 1880.....	36,000 00
For furniture for main building and cottages.....	600 00
For repairs of buildings, steam and water-works.....	2,000 00
For sidewalks, cement floor, drainage, grading, fencing, and trees.....	800 00
For building kitchen on west side of the dining room, and changing present kitchen to employes' dining-room.....	1,500 00
For rear additions to five old cottages.....	2,500 00
For children's library.....	200 00
For hydrants, hydrant connections, hose, steam pump, hay and platform scales.....	1,000 00
For covering steam pipes.....	800 00
For closets and sewerage.....	500 00
For sewerage and purchase of land.....	6,000 00
	<u>\$87,900 00</u>

Act No. 120, Laws of 1881.

For current expenses for the year 1881.....	\$36,000 00
For current expenses for the year 1882.....	36,000 00
For repairs on buildings, on steam and water works, painting and new floor.....	2,500 00
For furniture for main building, cottages, office, and for bedding.....	800 00

For the extension of water-mains, for hose, hydrants, one large well, well-house, and pipe connections.....	\$1,200 00
For cows, horse, harness, mower, trees, underdraining, fencing, sidewalks, and pig-pen and corn-house combined.....	1,500 00
For a lime extractor, heater for hot water, pipe connection with cottages, and iron doors back of boilers.....	600 00
For a fuel house and removal of machinery in the engine room.....	800 00
For removing two barns and constructing under one a basement for cows.....	800 00
For books for the library.....	300 00
For a vegetable cellar.....	300 00
For construction of a building and apparatus for manufacturing gas.....	2,500 00
	<hr/> \$83,300 00 <hr/>

Act No. 47, Laws of 1883.

For current expenses for the year 1883.....	\$36,000 00
For current expenses for the year 1884.....	39,000 00
For repairs on buildings, steam and water works, and painting.....	2,500 00
For furniture, including bedding.....	1,000 00
For washing machines, wringer and improvements in laundry.....	800 00
For brick tunnel for main steam pipes.....	800 00
For fencing, sidewalks, fruit and ornamental trees.....	500 00
For cows.....	500 00
For carpenter shop, paint and tool house.....	300 00
For radiators, hose, iron bath tubs, and track scales.....	350 00
For library and re-binding.....	200 00
For improvements to the engine-house.....	350 00
For improvements to the ice-house.....	300 00
For four acres of adjoining land.....	600 00
For changing the present hospital to a cottage and furnishing the same.....	400 00
For erecting a one-story wood hospital and two small buildings for contagious cases, and furniture.....	5,000 00
For the purchase of thirty acres of land for pasturage.....	3,000 00
	<hr/> \$91,600 00 <hr/>

STATE REFORM SCHOOL.

REFORM SCHOOL, LANSING, MICH.,
October 11, 1884.

To *Et. Rev. Geo. D. Gillespie, D. D., Chairman Board of Corrections and Charities:*

The Board of Control of the State Reform School submits herewith a statement of the amounts deemed requisite for the purposes of the Institution for the years 1885 and 1886.

For current expenses for each year.....	\$52,000 00
For special purposes.....	61,500 00

Detailed as follows:

FOR CURRENT EXPENSES.	Estimated needs for 1885-86.	Amt. Ex. 1883.	Amt. Ex. ½ 1884.
Library and current literature.....	\$360 00	\$229 80	\$45 70
Bedding.....	960 00	780 93	387 91
Clothing and shoes.....	6,240 00	4,852 68	2,037 13
General salaries.....	12,500 00	10,251 48	5,369 12
School salaries.....	3,600 00	2,844 50	1,450 12
Furniture.....	450 00	432 63	146 00
Discharged inmates.....	1,350 00	1,249 09	688 90
Hospital.....	720 00	591 47	233 05
Lights.....	1,700 00	1,833 69	253 28
Fuel.....	3,500 00	3,138 63	2,723 50
Provisions.....	16,320 00	12,008 39	6,932 34
Farm account.....	1,600 00	1,160 94	966 47
General expenses.....	3,000 00	3,049 33	1,390 63
School expenses.....	300 00	157 09	175 57
Postage.....	200 00	115 00	81 26
Printing, stationery, etc.....	100 00	85 73	40 79
Repairs and alterations.....	3,000 00	3,129 84	1,678 36
Exchange.....		5 08	4 38
Painting.....	600 00	577 38	503 23
Farming implements.....	200 00	146 05	
Wagons, harness, etc.....	300 00	264 13	27 60
	\$57,000 00	\$46,703 85	\$26,135 32
Less estimated receipts.....	5,000 00		
	\$52,000 00		

FOR SPECIAL EXPENSES.

Rebuilding center of main building.....	\$40 000 00
Building a double cottage and furnishing same.....	18,000 00
Building bake shop, flour room, etc.....	2,000 00
Elevating tower and building water tank.....	1,500 00
	\$61,500 00

The estimated average number of inmates for two years to come is 480, and our estimated needs for several items are based directly upon this number, and the actual *per capita* cost for these same items during the past two years.

On this basis our estimate for bedding is \$960.00, or \$2.00 to each inmate, which is a close approximation to the cost for the past two years.

In the same way the estimate for clothing and shoes is placed at \$13.00, for discharged inmates \$6.00; hospital \$1.50, and for provisions \$34.00.

The amount asked for general salaries is to pay as follows:

Superintendent.....	\$2,000 00
Assistant superintendent.....	1,100 00
Superintendent's clerk and book-keeper.....	700 00
Assistant matron.....	300 00
Eight cottage and shop men @ \$600.00.....	4,800 00
Nine women for supervisors in housework, kitchen, laundry, etc., @ \$228.00..	2,052 00
Engineer.....	500 00
Night watch.....	360 00
Teamster.....	300 00
Assistant engineer (part of year)....	200 00
Substitute help.....	188 00
Total.....	\$12,500 00

The amount estimated for school salaries will pay	
Two men teachers @ \$600.00.....	\$1,200 00
Eight women teachers @ \$300.00.....	2,400 00
Total.....	\$3,600 00

The estimate for farm account is to pay	
One farmer.....	\$600 00
One assistant farmer.....	360 00
One teamster.....	300 00
Hay, straw, grain, garden seeds, etc.....	340 00
Total.....	\$1,600 00

The item of \$3,000.00 for "general expenses" is to cover numberless articles which are not properly chargeable to any other account. Among these are soap, brooms, scrub brushes, mops, pails, dishes, and table furniture of all kinds, nearly all shelf-hardware, etc., etc.

In regard to the estimates for each of the other items for current expenses, it will be seen that they vary but slightly from the actual cost for the same items during the past two years, and we have assumed that our needs would not be materially different for two years to come.

The center of the main building was examined by experts three years ago and declared to be in nearly if not quite as dangerous a condition as the north wing which has been removed.

To rebuild this in keeping with our other buildings, commensurate with our needs, and in that substantial manner which will be for the best interests of the State, will, we believe, cost \$40,000.00.

Our institution at present accommodates properly 400 boys. We have chapel room for 500, and our new dining room will seat the same number.

We need another double cottage, which will give us school-room and dormitory capacity equal to that we now have in the dining room, in the chapel, and in the shop building. At our present rate of increase we will have 500 boys long before we can erect buildings to properly accommodate them.

Our present bake-shop and flour-room are too small, and are unsuited to their use. We desire to erect a separate building for this purpose, where the heat and the dust will not interfere with other departments of the institution, and we think \$3,000.00 will be needed for that purpose.

We believe it wise economy to add to our present very meager facilities for protection against fire, by raising the water-tower, so that water can be thrown over any part of our buildings when our engine is not running. To do this and build in it a substantial iron tank would cost at least \$1,500.00.

Respectfully submitted.

GEORGE A. SMITH,
ELI H. DAVIS,
JAMES BLAIR,
Board of Control

OFFICE OF STATE BOARD OF CORRECTIONS AND CHARITIES, {
Lansing, Mich., October 21, 1884. }

To the Board of Control of the State Reform School:

GENTLEMEN,—The Board of Corrections and Charities has visited the Institution under your charge, as required by law, and has considered the estimates submitted by you of the amounts deemed necessary for current expenses and special purposes for the next biennial period, and instructs me to say:

First, That the statement presented of the actual maintenance disbursements for 1883, and for one-half of the year 1884, with the anticipated increase in the number of inmates to be provided for, shows that the amount estimated, \$52,000 per annum, for the years 1885 and 1886, is reasonable;

Second, That the rebuilding of the central or main edifice, evidently contemplated by the Legislature which authorized and provided for the rebuilding of the north wing, now in process of construction, is desirable; and further that the amount estimated, \$40,000, will probably be required to complete it in a manner to conform, both architecturally and in quality of material and workmanship, with the new north wing;

Third, The erection of still another double cottage providing for one hundred boys, it

is true will afford dormitory capacity equal to that of the chapel and dining room, and the estimated cost (\$18,000), as shown by previous experience in erecting similar structures, is approximately correct. This Board, however, cannot refrain from expressing its profound regret that there is a seeming necessity for again increasing the capacity of the Reform School; that existing agencies have failed to provide elsewhere for the considerable number of boys unwisely and unnecessarily committed to the institution; and, that so few, comparatively speaking, have found places in private families;

Fourth, That the reasons given for recommending the erection of a new bakery, and also for a more perfect protection against loss by fire, are satisfactory.

It is furthermore the opinion of this Board, that the introduction of some form of light manufacturing will add to the efficiency of your institution as a reformatory agency, and as a reformatory agency only should it be introduced. It is true, and this Board fully appreciates the fact, that in the farm which you are bringing into most excellent condition, the Michigan Reform School has a means for healthful occupation and the development of habits of industry, available for a considerable portion of the year, possessed by but few similar institutions. At the same time, for reasons unnecessary to detail here, but which you fully appreciate, the introduction from time to time of some form of light manufacturing adapted to the boys under your charge is certainly desirable. This Board, therefore, deems it a duty to urge you to ask an appropriation for this purpose.

Very respectfully,

GEO. D. GILLESPIE,
Chairman.

W. J. BAXTER, *Secretary*.

GENERAL STATISTICS AND FINANCIAL STATEMENTS.

Boys remaining Sept. 30, 1880	316	
Boys admitted during 1881-82.....	392	708
	<hr/>	
Boys released during 1881-82.....		346
		<hr/>
Boys remaining Sept. 30, 1882.....		362

Disbursements for current expenses during the year 1883 (\$46,703.80) and for one-half of the year 1884 (\$26,135.32) are presented above. Statements of other disbursements not yet received.

STATEMENT OF THE AMOUNTS AND PURPOSE OF RECENT APPROPRIATIONS FOR THE REFORM SCHOOL, LANSING.

Act No. 5, Laws of 1879.

For deficiency in current expense account for 1878..... \$2,622 50

Act No. 74, Laws of 1879.

For the erection of a new cottage with dormitories, including heating apparatus.....	7,500 00
For remodeling and renovating steam heating and ventilating apparatus.....	2,000 00
For furnishing new cottage.....	1,000 00
For two hundred and fifty desks for school rooms.....	750 00
For one pair of farm horses.....	300 00
For two fountains for lawn.....	300 00
For concrete pavement for play yard.....	300 00
For cooking range (four ovens).....	300 00
For farm fence.....	150 00
For tile drain for south farm.....	150 00
For bath room.....	150 00
For front fence and gate.....	100 00
For a mowing machine.....	80 00
For painting barn, etc.....	75 00
For two book-cases.....	70 00
For a new harness.....	50 00
For two chain pumps.....	40 00
	<hr/>
	\$12,315 00

SEVENTH BIENNIAL REPORT OF THE

Act No. 75, Laws of 1879.

For current expenses for 1879.....	\$35,500 00
For current expenses for 1880.....	35,500 00
	<u>\$71,000 00</u>

Act No. 45, Laws of 1881.

For current expenses for 1881.....	\$35,500 00
For current expenses for 1882.....	35,500 00
	<u>\$71,000 00</u>

Act No. 52, Laws of 1881.

For the erection of a new lecture room or hall for school and other needed purposes.....	\$10,000 00
For new roof for the main building.....	2,500 00
For the erection of a winter hall for the boys.....	1,500 00
For the erection of a new barn.....	1,250 00
For filling or draining a swamp upon the grounds.....	1,500 00
	<u>\$16,750 00</u>

Act No. 12, Laws of 1882.

For rebuilding the north wing of the main building, for building two new cottages, for furnishing said buildings, for the plumbing and gas-fitting of the same, and re-modeling and extending the steam heating apparatus for the several buildings.....	\$75,000 00
--	-------------

Act No. 61, Laws of 1883.

For current expenses for 1883.....	\$45,000 00
For current expenses for 1884.....	45,000 00
	<u>\$90,000 00</u>

MICHIGAN STATE PRISON.

MICHIGAN STATE PRISON, }
 Jackson, August 7, 1884. }

To the State Board of Corrections and Charities, Lansing, Mich.

GENTLEMEN:—In compliance with the provisions of Sec. 417, Howell's annotated statutes, the Board of Inspectors of Michigan State Prison herewith submit for your examination and report estimates of amounts, for which appropriations will be asked of the Legislature, for expenses, repairs, and improvements for the years 1885 and 1886 for said institution, with the reasons for asking the same.

By order of the Board of Inspectors.

E. B. POND,
 Warden.

APPROPRIATIONS NEEDED.

No appropriations were asked of or made by the Legislature of 1883 for repairs or improvements.

As the preceding financial exhibits have shown, large expenses were incurred in each of the fiscal years closing this day for absolutely necessary repairs both in buildings and machinery—repairs which could not be postponed with due regard to convenience, health, safety, and even economy, for economy is always promoted by timely repairs. Other repairs *must be made* during the coming two years, and other improvements *ought to be made*. These repairs and improvements ought to be provided for in advance by legislative appropriations, and not charged up against current expense account or prison earnings, even though section 69 of the act of 1875 consolidating the laws governing the prison have been liberally construed, and our requisitions for moneys to meet the expense so incurred honored by the Auditor General and State Treasurer.

I have, therefore, heretofore suggested to you that appropriations be asked of the

coming Legislature for the following purposes and the several items having been approved at your June meeting on the 7th of that month. I communicated your recommendations to the State Board of Corrections and Charities asking their approval of the same:

1. For general repairs to prison buildings.....	\$4,000 00
2. " the purpose of ventilation.....	1,000 00
3. " the erection of four cottages on the prison grounds to be occupied by keepers and guards and rent charged for the same.....	7,500 00
4. For the engineer department (heating and repairs).....	1,000 00
5. " a coal and wood house.....	500 00
Total.....	\$14,000 00

The reason for these appropriations ought to be patent to every member of the Legislature who has ever visited the Prison.

The *first* item might well be doubled and the money judiciously expended.

The *second* item, for ventilation of trip hammer and wagon blacksmith shops, is essential to both the comfort and health of the convicts.

The *third* item may not at first glance be considered a necessity. At other prisons many of the keepers and guards are boarded and lodged at the prison, and when that cannot well be done, it is desirable that as many officers as possible live in proximity to the prison. At the Prison the warden and the deputy warden are the only officials (excepting the chaplain, who boards with the warden's family, subject to other arrangements at any time) who live within half a mile of the prison, many of the officers living from a mile to a mile and a half away, or wherever they can rent houses within the limits of their salary or incomes. It is desirable that dwellings be erected for the engineer, steward, yard-master, and several other officers, so that in case of emergency liable to come on any night, at any prison, they may be promptly on duty. The Prison has suitable grounds on which to build, and a dozen or more cottages would always find tenants at a rental which would pay the Prison, and through the Prison the State, a reasonable interest on the investment.

The *fourth* item requires no explanation, and to see the reasonableness of the *fifth* a Legislative committee need only look at the unsightly coal bin at the east end of the warden's residence, and to be told that there is no storage room for the wood used in the warden's house, except in the laundry room.

In the same communication to the Board of Corrections and Charities, I inserted the following paragraph from the Record of Proceedings of your Board at the meeting hereinafter referred to.

"The Board also further urgently recommends the purchase by the State of land in front of the Prison grounds and adjoining thereto, lying between Mechanic and Cooper street, extending from street to street of ten rods in width, more or less as may be advisable, such land to be procured by negotiation or condemnation as the Legislature shall direct."

I cannot too earnestly press upon the Legislature early, favorable, and liberal action upon the above recommendation. Compared with other State institutions, Charitable, Reformatory and Penal, the Michigan State Prison has in some respects been shabbily dealt by. Its grounds were purchased at an early day, when the means of the State were limited, and the needs of such an institution not fully appreciated, and its buildings were erected before the trained architect or the landscape gardener had a habitation within the State. The grounds were not originally well located, and not large enough, especially in front of the Prison buildings, to protect either the officials, or the convicts placed in their charge, from the gaze of lawless trespassers, or the noise of street disturbers.

The other State institutions, without a single exception, have broad and well ornamented ground around them, or at least in front of them, while at the Prison even the narrow territory owned by the State outside the Prison walls has been left unornamented if not unimproved to the present time.

More than this: The family of the Warden, required by law to reside in the house at the prison entrance, projected nearly to the street line, is compelled to feast their eyes upon a row of unsightly, or tumble down tenement houses built along the line of the Prison property, between Mechanic and Cooper streets, and fronting a narrow street or alley which belongs to the State and should be a part of the Prison enclosure, while at night their ears and the ears of their guests are not infrequently compelled to listen to the profane and indecent language, or boisterous dissensions of the disreputable of both sexes, who travel through said alley or find more or less permanent homes in the dwellings along it, which, owing to their location cannot for any length of time command a better class of tenants.

If the family of the Warden, or the guests he is required by law to entertain, are not to be considered a factor, the convicts in the hospital and in the east wing ought to be saved from such sights and sounds and the consequent contamination.

The city of Jackson ought also to be relieved from the disgrace reflected upon it by the surroundings of the Public Institution assigned to it. The money of the State can be appropriated to no more commendable purpose than that recommended; the purchase of a strip of land at least eight rods wide running from Mechanic east to Cooper street, four rods in width to be added to the prison grounds, improved and ornamented, and four rods for the purposes of a street. The city of Jackson ought, perhaps to share in the expense of opening the proposed street, and it is probable would cheerfully do so. The Legislature, however, should not make the purchase and improvements dependent upon any action of the city. To do so might indefinitely delay, if not entirely defeat the desired end.

Any appropriation for the purchase of the lands recommended, should also include a moderate sum for improvements.

There ought to be a well ordered lawn, with walks, ornamental trees, and a fountain, and the current earnings of the prison cannot be relied upon to make such improvements.

In behalf of the Board of Inspectors I will further say that the

Prison earnings for 1882 and 1883 were.....	\$86,393 28
Prison expenses for 1882 and 1883 were.....	89,321 00
Excess of expenses.....	\$2,927 72
Add repairs paid for out from an old appropriation.....	1,682 42
Total excess of expenses.....	\$4,610 14

The sum of \$3,000 was drawn from the State Treasury under provisions of section 9731, Howell's An. Stat.

For the eleven months of this fiscal year prison earnings.....	\$69,856 38
Prison expenses.....	85,973 46
Deficiency.....	\$16,116 08
And we have drawn from the State Treasury under provisions of the statute above cited.....	17,000 00

From this it is apparent that the appropriations asked for cannot be met by the earnings.

My coming annual Report will fully and satisfactorily account for the above deficiency.

Respectfully yours,

E. B. POND,
Warden.

To the Warden and Inspectors of the State Prison:

GENTLEMEN.—We have the amounts in your opinion “needed for the next two years for special purposes” submitted for our opinion under Sec. 417, of Howell's Statutes, and we herewith respectfully make this our report on the same. We visited the prison on Aug. 13, 1884, and investigated the condition and needs of the same, and considered the proposed appropriations:

1. As to the item of \$4,000 for repairs to buildings, and \$1,000 for ventilation. Many of the buildings are old and out of repair. Ventilation can, and ought to be much improved. We think those sums can be used for these purposes to great advantage.

2. As to item of \$7,500 for cottages for keepers and guards. We find these employes reside in different parts of the city, and when off duty, particularly at night, are out of reach if an emergency should arise. These cottages on the prison grounds, occupied by the employes, would enable the authorities to know their habits and whereabouts when off duty, and to command at all times their services if necessity should arise. We approve of the expenditure and think the amount reasonable.

3. We think a coal house and wood house necessary and proper, and that \$500 is a reasonable amount therefor.

4. We have carefully considered the suggestion to buy a strip of land about ten rods in width adjoining the prison grounds, and lying between Mechanic and Cooper streets. The nature of the present occupancy of such strip, and its relations

to the prison are such that we think the State ought to own the same. We therefore say that we concur in the opinion that the State should own the same, either by purchase or condemnation as shall seem most feasible.

Respectfully yours,

W. J. BAXTER, *Secretary.*

GEO. D. GILLESPIE,
Chairman.

GENERAL STATISTICS AND STATEMENTS OF RECEIPTS AND DISBURSEMENTS.

Prison statistics for the fiscal years ending Sept. 30, 1883, and Sept. 30, 1884, relative to the whole number of convicts confined in the Michigan State Prison at Jackson during each year, the number remaining at the close of each year, the average daily number, the number of deaths and escapes, the total salaries paid officers and employes each year, the expenses for maintenance, repairs, and improvements, and the average cost per convict for each year, week, and day.

	1882-3.	1883-4.
Whole number of convicts cared for (Including one female).....	813	854
Number remaining September 30 each year.....	578	670
Average daily number.....	614	627
Number of deaths.....	6	8
Number of escapes.....	18	28
Paid salaries of officers and employes.....	\$44,882 51	44,406 12
Expenses for ordinary support and maintenance.....	41,973 99	46,337 27
Repairs and improvements.....	2,464 50	2,536 61
Total expenditures.....	\$89,321 00	\$93,280 00
Average cost per year per capita for salaries.....	\$73 09 8-10	\$70 80 4-10
Average cost per year per capita for ordinary expenses.....	68 36	73 87 9-10
Average cost per week per capita for ordinary expenses.....	1 30 9-10	1 40 7-10
Average cost per day per capita for ordinary expenses.....	18 7-10	20 1-10
Expenses in excess of earnings per year.....	\$4,673 44	\$18,501 99

¹ Six of the escapes from outside the wall; from the mine, farm, and asylum. Three were recaptured, also two escapes of previous years recaptured. Net escapes, 1882-3, three.

² Five escaped from outside the walls. Seven recaptured, also one who made his escape the preceding year recaptured. Net escapes, none.

Number of life convicts Sept. 30, 1884.....	60
Number in school, daily average.....	143
Hours in school daily.....	11½
Number of teachers (being keepers and guards) besides the superintendent.....	24

Result of school found beneficial to a large number of convicts.

STATEMENT OF THE AMOUNTS AND PURPOSE OF RECENT APPROPRIATIONS FOR THE MICHIGAN STATE PRISON, JACKSON.

Act No. 123, Laws of 1879.

For the purchase of two new boilers and resetting the old ones.....	\$5,000 00
For completing extension to agricultural tool shop.....	2,000 00
For new locks on one block of cells.....	1,320 00
For one hog pen.....	1,000 00
For new windows in the west wing.....	760 00
For twenty-seven acres of land.....	10,000 00
Total.....	\$20,080 00

Act No. 264, Laws of 1881.

For erecting and furnishing a building (132x59) for storage, with suitable rooms for use of the prison and school.....	\$22,000 00
For rebuilding the old portion of shop occupied by Withington & Cooley Manufacturing Co.....	16,000 00
Total	\$38,000 00

Act No. 19, Laws of 1882.

Appropriation additional to that of \$22,000.00, as per Act No. 264, Laws of 1881.....	\$13,000 00
Appropriation additional to that of \$16,000.00, as per Act No. 264, Laws of 1881.....	4,000 00
Total	\$17,000 00

STATE HOUSE OF CORRECTION AND REFORMATORY.

To the Honorable Board of Correction and Charities, Lansing, Mich.:

I respectfully submit the following estimates for our current expenses for the next two years:

Current expenses..... \$76,000 00
as follows:

Salaries..... \$50,000 00

Our salaries have been running for the past two years a little less than this. The average has been 28 keepers, about six guards, matron at \$40 per month, and five officers at \$1,000 a year, besides warden. The keepers get \$600 per year, and the guards \$480.

Subsistence..... \$44,890 00

In the past two years this item has reached the exact figures of \$44,889.84, and the per capita of rations was 11 4-5 cents. During the past year our population has been fully as large as it can be, and prices for food have been high. At present prices on rations are running at a per capita of less than 10 cents, and I am confident they will not be more for a year or more. Hence I think the sum named sufficient.

Convict gratuity..... \$12,000 00

About that sum has been paid out in the past two years, and I know of no reason why it should be more in the next two years.

Fuel..... \$20,000 00

I am guided in making these figures by the past. They are about \$5,000 less, and that is because we have on hand several thousand cords of woods. Besides it is not likely coal will be as high soon again as it has been up to a year ago.

Medical..... \$1,500 00

This sum is in excess of present rate of expenditure.

Lights..... \$4,000 00

This includes gas, kerosene, and breakage of lamps and chimneys.

Library..... \$500 00

This amount is fixed by law, and is taken from admission money.

Repairs..... \$2,000 00

This is to cover repairs, re-painting, calcimining, and permanent improvements that may become necessary.

Clothing..... \$18,000 00

This is less than the rate expenses have been running the past six months. But that expense included much of the loss resulting from fire, and therefore I have the figures only \$2,500 less than they would be for the two years, if I observed strictly that rate.

Matron's department..... \$6,000 00

This is for supplies for the officers' dining room, the warden's family, etc., and is about as it is now running.

Incidentals.....	\$3,000 00
This is to cover unusual expenses, such as night buckets, iron for the smith shops and machinists, tin for the tinsmith, tools for the farmer, stationery, stamps, etc.	
This makes a total of.....	\$162,000 00
And from it is to be deducted the earnings or cash receipts, which I estimate at (for next two years).....	86,000 00
The receipts for the past year exceeded \$43,000.00, and I feel sure they will be more in the next two years, rather than less.	
Balance needed.....	\$76,000 00

For Special Purposes.

Stairway in rotunda.....	\$500 00
This estimate is for a stairway from the chapel to the top of the rotunda, to afford a way to get into that part of the building in case of fire. There will be 40 feet of an ascent requiring 70 risers, that should be fairly respectable in appearance, as they will show in the chapel. These are put at \$5. The other 30 feet of ascent, requiring 51 risers, may be cheaper, say \$3.	
Fire protection.....	\$500 00

I desire to place stand pipes in all the shops, and in the rotunda, with hose and attachments, also a perforated pipe along the attics of the shops. This will require 1,500 feet two-inch pipe, 35 two-inch elis, 5 hose connections, 300 feet two-inch hose, 5 hose pipes, short, two-inch.

Very respectfully,

D. R. WATERS,

Warden State House of Correction.

Ionia, Mich., Sept. 20, 1884.

OFFICE OF BOARD OF CORRECTIONS AND CHARITIES, }
Lansing, October 22, 1884. }

D. R. Waters, Esq., Warden of the State House of Correction:

DEAR SIR:—The State Board of Corrections and Charities having received your communication of the 20th of September last, being estimates for the current expenses for the next two years, and for special purposes, beg leave to report through you to the Board of Managers of said State House of Correction, that said estimates have been carefully examined and considered by this Board, and that this Board is of the opinion that the several items for "salaries," "subsistence," "convict gratuity," and "fuel," upon the basis stated, are reasonable, and that the Legislature will be recommended by this Board to make the appropriation for them as desired.

In regard to the next item, "medical," \$1,500, if it is intended to be understood that some portion of the amount named is an increase over the expenditure of former years, the amount of which is not given, this Board finds no reason stated for such increase, and knows of none, and therefore does not recommend it.

Respecting the next item, "lights," \$4,000, there is no basis given upon which this Board can arrive at any conclusion in regard to it.

As the amount for "Library," \$500, is fixed by law, and there appears to be sufficient admission money to provide for it, we need not consider it except as a matter of accounting.

"Repairs," \$2,000. What repairs it is designed or deemed best to make is not stated, and "permanent improvements" are certainly not repairs.

If in this item it is intended to include the repairs to the basement floors and sewers which have been recommended by this Board, in so far as expenditures for that purpose are necessary, this item is concurred in. This Board is of the opinion that this amount of \$2,000 should be so itemized that it can be seen where it is expected to be expended, and an idea formed respecting the necessity therefor.

In regard to the item of "\$18,000 for clothing," this Board concurs in recommending the appropriation of that amount for such purpose, by the Legislature.

Matron's department.....	\$6,000 00
--------------------------	------------

The majority of this Board assents to recommending the amount of this item to the Legislature for appropriation, though the basis for arriving at a conclusion is very indefinite.

Incidentals.....	\$3,000 00
------------------	------------

While the Board does not dissent from recommending this item, no sufficient data are given from which to arrive at any positive conclusion in regard to it.

SEVENTH BIENNIAL REPORT OF THE

Under the construction given by the Board of Managers requiring a submission to this Board of items of current expenses, etc., none of these items were submitted to the Board of Corrections and Charities for examination at the time of the visit of the Board for the purpose.

In deference to a request of this Board for a further and fuller itemized statement of estimates, the above items were furnished, but at a date too late to enable the Board again to visit the institution for full examination.

For special purposes—Stairway in rotunda..... \$500 00

Perhaps \$500 is necessary for protecting the rotunda in case of fire, but this Board is of the opinion that such protection can be provided better and cheaper than by a stairway.

This Board approves of the expenditure of \$500 for protection from fire by placing stand pipes in the shops, and elsewhere when needed, with hose attachments, etc., and will recommend the Legislature to vote the amount stated therefor. All of which is respectfully submitted.

Very respectfully,

W. J. BAXTER, *Secretary.*

GEO. D. GILLESPIE,
Chairman.

STATISTICS AND FINANCIAL STATEMENT FOR BIENNIAL PERIOD.

Average number inmates monthly, during the year 1883.....	471
Average number inmates monthly, during the year 1884.....	613
Number inmates received during the year 1883.....	1,469
Number inmates received during the year 1884.....	2,072
Number inmates present September 30th, 1883.....	443
Number inmates present September 30th, 1884.....	611
Number inmates died during the year 1883.....	3
Number inmates died during the year 1884.....	9
Number inmates escaped during the year 1883.....	14
Number inmates captured during the year 1883.....	9
Number inmates escaped during the year 1884.....	34
Number inmates captured during the year 1884.....	12

Expense of officers' salaries for the year 1883.....	\$23,358 54
Expense of officers' salaries for the year 1884.....	23,460 99
Expense of other employes' salaries for the year 1883.....	180 00
Expense of other employes' salaries for the year 1884.....	180 00
Expense inmates' rations in Steward's department for 1883.....	22,068 36
Expense inmates' rations in Steward's department for 1884.....	25,661 05

FINANCIAL.

RECEIPTS.	1882 and 1883.	1883 and 1884.
Balance on hand September 30, 1882, current expense account.....	\$2,799 89	\$1,265 43
Received from State Treasurer.....	44,178 43	82,000 00
“ labor of convicts, etc.,.....	41,446 51	44,884 78
“ transfer from special accounts.....	411 31	
Total receipts.....	\$88,836 14	\$128,150 21
DISBURSEMENTS.		
On current expense account.....	\$87,570 71	\$125,520 50
Balance on hand, expense account.....	1,265 43	2,629 71
Total disbursements.....	\$88,836 14	\$128,150 21

BOARD OF CORRECTIONS AND CHARITIES.

79

STATEMENT OF THE AMOUNTS AND PURPOSE OF RECENT APPROPRIATIONS TO THE STATE HOUSE OF CORRECTION AT IONIA.

Act No. 106, Laws of 1879.

For furnishing 312 cells.....	\$3,432 00
For 212 stools for dining room.....	124 00
For 52 tables.....	91 00
For 2 steam meat kettles.....	370 00
For 2 steam vegetable kettles.....	92 00
For 1 coffee boiler.....	275 00
For crockery, knives, forks, spoons, baking pans, copper kettles, etc.....	450 00
For lathes, drill, shafting, and tinner's tools.....	650 00
For one engine-room and smoke stack.....	400 00
For mains and steam-pipes for heating shops, valves, and manifolds.....	800 00
For building a fire-proof vault.....	300 00
For building a bathing-house.....	1,200 00
For rebuilding ovens.....	416 00
Total.....	\$8,600 00

Act No. 90, Laws of 1881.

For rebuilding and additions to the engine building.....	\$2,000 00
For an iron planer and additional tools for the machine shop.....	600 00
For rebuilding the west gate to the prison yard.....	500 00
For overdraft on appropriation for seating the chapel.....	768 32
Total.....	\$3,868 32

Act No. 1, Laws of 1882.

For constructing one work shop (50x135), two stories high, with a basement to be used as a pail and tub manufactory;	
For constructing one work-shop, same dimensions as above, for shop-room and storage.....	\$10,000 00

Act No. 42, Laws of 1883.

For overdrafts on appropriations:	
For barn, stable, horses, and cows.....	\$11 48
For engine and steam heating.....	54 69
For work-shops.....	135 82
For furnishing 312 cells.....	41 36
Total.....	\$243 35

Act No. 163, Laws of 1883.

For one steam boiler, repairing boilers, purchasing hose, rainwater conductors, repairing brickwork, etc.....	\$3,000 00
For one steam water-pump.....	500 00
For washing machines.....	600 00
For ventilating shops.....	200 00
For table furniture.....	200 00
For general repairs.....	2,000 00
For more efficient heating apparatus for the dry-kilns.....	400 00
For extra room for boiler.....	300 00
Total.....	\$7,200 00

VISITS TO JAILS, POORHOUSES, AND STATE INSTITUTIONS.

JAILS VISITED, 1883-1884.

JAILS VISITED BY COMMISSIONER P. B. LOOMIS AFTER OCTOBER 1, 1882.

1882.

- Oct. 10. (With Board) Genesee county jail, Flint.
" 10. (With Board) Oakland county jail, Pontiac.

VISITED BY RT. REV. GEO. D. GILLESPIE,—CHAIRMAN.

1882.

- Oct. 8. Isabella county jail, Mt. Pleasant.
" 11. Genesee county jail (with Board), Flint.
" 22. Ionia county jail, Ionia.
" 29. Van Buren county jail, Paw Paw.
Nov. 12. Mecosta county jail, Big Rapids.

1883.

- Jan. 1. (With Board) Kalamazoo county jail, Kalamazoo.
" 18. Newaygo county jail, Newaygo.
" 29. Battle Creek lock up.
" 31. Calhoun county jail, Marshall.
Feb. 11. Allegan county jail, Allegan.
" 17. Branch county jail, Coldwater.
" 23. Barry county jail, Barry.
" 26. Eaton county jail, Charlotte.
March 4. Muskegon county jail, Muskegon.
" 11. Kalamazoo county jail, Kalamazoo.
April 1. Calhoun county jail, Marshall.
May 3. Allegan county jail, Allegan.
" 3. Ionia county jail, Ionia.
" 6. Ottawa county jail, Grand Haven.
" 13. Manistee county jail, Manistee.
" 18. Lake county jail, Baldwin.
" 24. Mecosta county jail, Big Rapids.
June 6. (With Board) Lenawee county jail, Adrian.
" 7. (With Board) Branch county jail, Coldwater.
" 8. (With Board) Kalamazoo county jail, Kalamazoo.
" 10. Mecosta county jail, Big Rapids.
" 10. Lenawee county jail, Adrian.
July 15. Barry county jail, Hastings.

- July 19. Emmet county jail, Harbor Springs.
 " 22. Newaygo county jail, Newaygo.
 " 23. With Board of Health, Muskegon county jail, Muskegon.
 " 24. (With Secretary) Muskegon county jail, Muskegon.
 Aug. 5. Grand Traverse county jail, Traverse City.
 Nov. 12. Muskegon county jail, Muskegon.
 Dec. 4. (With Secretary) Saginaw county jail, Saginaw City.
 " 21. Mecosta county jail, Big Rapids.
 " 23. Mason county jail, Ludington.
 " 31. Newaygo county jail, Newaygo.

1884.

- Jan. 1. Kent county jail, Grand Rapids.
 " 3. (With Board) Wayne county jail, Detroit.
 " 10. Isabella county iail, Mt. Pleasant.
 " 11. Midland county jail, Midland.
 Feb. 10. Lake county jail, Baldwin.
 " 19. Allegan county jail, Allegan.
 " 24. Muskegon county jail, Muskegon.
 March 9. Calhoun county jail, Marshall.
 " 16. Branch county jail, Coldwater.
 " 30. Barry county jail, Hastings.
 April 6. Ottawa county jail, Grand Haven.
 " 11. Ionia county jail, Ionia.
 May 3. Grand Traverse county jail, Traverse City.
 " 5. Mecosta county jail, Big Rapids.
 " 7. (With Board) Lenawee county jail, Adrian.
 " 8. (With Board) Genesee county jail, Flint.
 " 18. Manistee county jail, Manistee.
 June 1. Van Buren county jail, Paw Paw.
 " 8. Ottawa county jail, Grand Haven.
 " 22. Mason county jail, Ludington.
 July 5. Kalkaska county jail, Kalkaska.
 " 27. Newaygo county jail, Newaygo.
 Aug. 1. Kent county jail, Grand Rapids.
 " 3. Muskegon county jail, Muskegon.
 " 10. Leelanaw county jail, Leland.
 " 24. Isabella county jail, Mt. Pleasant.
 Sept. 21. Ottawa county jail, Grand Haven.

1882. JAILS VISITED AND EXAMINED BY COMMISSIONER E. H. VAN DEUSEN.

- Oct. 10. (With Board) Genesee county jail, Flint.

1883.

- Feb. 1. Kalamazoo county jail, Kalamazoo.
 Aug. 10. Leleenaw county jail, Leland.

1884.

- Jan. 3. (With Board) Wayne county jail, Detroit.
 " 4. (With Board) Jackson county jail, Jackson.
 " 8. (With Board) Jackson county jail, Jackson.
 Feb. 1. (With Board) Kalamazoo county jail, Kalamazoo.
 June 6. (With Board) Lenawee county jail, Adrian.
 " 7. (With Board) Branch county jail, Coldwater.

- June 8. (With Board) Kalamazoo county jail, Kalamazoo.
 " 10. (With Board) Genesee county jail, Kent.
 " 10. Grand Traverse county jail, Traverse City.

VISITED AND EXAMINED BY HON. JOHN I. WHEELER, COMMISSIONER.
 1883.

- Feb. 11. Allegan county jail, Allegan.
 " 17. Branch county jail, Coldwater.
 " 25. Barry county jail, Hastings.
 " 26. Eaton county jail, Charlotte.
 March 4. Muskegon county jail, Muskegon.
 " 11. Kalamazoo county jail, Kalamazoo.

1884.

- Jan. 3. (With Board) Wayne county jail, Detroit.
 " 4. (With Board) Jackson county jail, Jackson.
 April 22. Wayne county jail, Detroit.
 " 25. Bay county jail, Bay City.
 " 30. Saginaw county jail, Saginaw City.
 May 8. (With Board) Wayne county jail, Detroit.
 Aug. 11. Saginaw county jail, Saginaw City.
 " 23. (With Board) Ionia county jail, Ionia.
 " 25. (With Board) Jackson county jail, Jackson.
 Oct. 21. (With Board) Jackson county jail, Jackson.

JAILS VISITED AND EXAMINED BY HON. LEVI L. BARBOUR, COMMISSIONER.
 1884.

- Mch. 16. Oakland county jail, Pontiac.
 May 8. Shiawassee county jail, Corunna.
 " 9. Kent county jail, Grand Rapids.
 June 6. (With Board) Lenawee county jail, Adrian.
 " 7. (With Board) Branch county jail, Coldwater.
 " 8. (With Board) Kalamazoo county jail, Kalamazoo.
 " 8. (Reported) Monroe county jail, Monroe.
 " 22. Oakland county jail, Pontiac.
 " 22. Genesee county jail, Flint.
 " 22. Jackson county jail, Jackson.
 " 22. Kalamazoo county jail, Kalamazoo.

1884.

- Jan. 3. (With Board) Wayne county jail, Detroit.
 " 4. (With Board) Jackson county jail, Jackson.
 Mch. 16. Oakland county jail, Pontiac.
 May 8. (With Board) Jackson county jail, Jackson.
 July 17. (Reported) Mackinac county jail, St. Ignace.
 " 17. Cheboygan county jail, Cheboygan.
 " 17. Otsego county jail, Gaylord.
 " 17. Crawford county jail, Grayling.
 Aug. 1. Tuscola county jail, Caro.
 " 1. Iosco county jail, Tawas City.
 " 3. Alcona county jail, Harrisville.
 " 4. Alpena county jail, Alpena.
 " 4. Presque Isle county jail, Rogers City.
 " 5. Mackinac county jail, St. Ignace.
 " 8. Cheboygan county jail, Cheboygan.

- Aug.** 11. Leelanaw county jail, Leland.
 " 12. Benzie county jail, Benzonia.
 " 12. Benzie county jail, old jail at Frankfort.
 " 12. Grand Traverse county jail, Traverse City.
 " 13. Emmet county jail, Harbor Springs.
Oct. 20. Branch county jail, Coldwater.

JAILS VISITED AND EXAMINED BY SECRETARY W. J. BAXTER AFTER
OCTOBER 1, 1882.

- 1882.**
Oct. 10. (With Board) Genesee county jail, Flint.
 " 22. (With Board) Ionia county jail, Ionia.
 " 29. (With Board) Van Buren county jail, Paw Paw.
Nov. 12. (With Board) Mecosta county jail, Big Rapids.
- 1883.**
May 23. Washtenaw county jail, Ann Arbor.
June 6. (With Board) Lenawee county jail, Adrian.
 " 7. (With Board) Branch county jail, Coldwater.
 " 8. (With Board) Kalamazoo county jail, Kalamazoo.
 " 8. Jackson county jail, Jackson.
 " 11. Marquette county jail, Marquette.
 " 12. Ingham county jail, Mason.
 " 12. Baraga county jail, L'Anse.
 " 13. Houghton county jail, Houghton.
 " 16. Keweenaw county jail, Eagle River.
 " 19. Ontonagon county jail, Ontonagon.
 " 23. Chippewa county jail, Sault Ste Marie.
 " 26. Schoolcraft county jail, Manistique.
 " 27. Delta county jail, Escanaba.
 " 27. Menominee county jail, Menominee.
Oct. 15. Washtenaw county jail, Ann Arbor.
 " 20. Hillsdale county jail, Hillsdale.
Dec. 4. (With Com. Gillespie) Saginaw county jail, Saginaw City.
- 1884.**
Jan. 3. (With Board) Wayne county jail, Detroit.
 " 4. (With Board) Jackson county jail, Jackson.
May 8. (With Board) Kalamazoo county jail, Kalamazoo.
 " 23. (With Supt. of Poor) Washtenaw county jail, Ann Arbor.
June 10. Cass county jail, Cassopolis.
 " 11. Berrien county jail, Berrien Springs.
 " 12. Allegan county jail, Allegan.
 " 13. Ottawa county jail, Grand Haven.
 " 17. Genesee county jail, Flint
 " 18. Shiawassee county jail, Corunna.
July 9. Eaton county jail, Charlotte.
 " 10. St. Joseph county jail, Centreville.
 " 16. Macomb county jail, Mt. Clemens.
 " 16. St. Clair county jail, Port Huron.
 " 16. Lapeer county jail, Lapeer.
 " 24. Montcalm county jail, Stanton.
 " 25. Gratiot county jail, Ithaca.
 " 29. Saginaw county jail, Saginaw City.
 " 30. Gladwin county jail, Gladwin.
 " 31. Osceola county jail, Hersey.

- Aug. 1. Wexford county jail, Cadillac.
- " 1. Missaukee county jail, Lake City.
- " 2. Lake county jail, Baldwin.
- " 2. Mason county jail, Ludington.
- " 4. Oceana county jail, Hart.
- " 5. Muskegon county jail, Muskegon.
- " 5. Newaygo county jail, Newaygo.
- Oct. 1. Sanilac county jail, Lexington.
- " 2. Huron county jail, Bad Axe.

POOR-HOUSES VISITED.

POOR-HOUSES VISITED AND EXAMINED BY COMMISSIONER P. B. LOOMIS AFTER
OCTOBER 1, 1893.

1893.

- Oct. 10. (With Board) Oakland county poor-house, Pontiac.
- " 10. (With Board) Genesee county poor-house, Flint.

POOR-HOUSES VISITED AND EXAMINED BY RT. REV. GEO. D. GILLESPIE, CHAIRMAN.

1893.

- Oct. 8. Isabella county poor-house.
- " 10. (With Board) Genesee county poor-house, Flint.
- " 10. Oakland county poor-house, Pontiac.
- Nov. 12. Mecosta county poor-house, Big Rapids.

1893.

- Jan. 31. Calhoun county poor-house, Marshall.
- Feb. 18. Branch county poor-house, Coldwater.
- March 4. Muskegon county poor-house, Muskegon.
- April 1. Calhoun county poor-house, Marshall.
- May 19. Mason county poor-house, Ludington.
- June 7. (With Board) Branch county poor-house, Coldwater.
- " 8. (With Board) Kalamazoo county poor-house, Galesburg.
- " 17. Kent county poor-house, Grand Rapids.
- July 5. (With Board) Ionia county poor-house, Ionia.
- " 15. Barry county poor-house, Hastings.
- Dec. 26. Montcalm county poor-house, Stanton.

1894.

- Jan. 4. (With Board) Wayne county poor-house, Wayne.
- " 8. (With Board) Jackson county poor-house, Jackson.
- " 10. Isabella county poor-house, Mt. Pleasant.
- " 11. Midland county poor-house, Midland.
- Feb. 5. Ottawa county poor-house, Eastmanville.
- " 19. Allegan county poor-house, Allegan.
- " 24. Muskegon county poor-house, Muskegon.
- Mch. 9. Calhoun county poor-house, Marshall.
- " 16. Branch county poor-house, Coldwater.
- May 8. (With Board) Genesee county poor-house, Flint.
- " 18. Manistee county poor-house, Manistee.
- Aug. 24. Isabella county poor-house, Mt. Pleasant.
- Sept. 14. Montcalm county poor-house, Greenville.

POOR-HOUSES VISITED AND EXAMINED BY COMMISSIONER E. H. VAN DEUSEN.

1883.

June 7. (With Board) Branch county poor-house, Coldwater.

VISITED AND EXAMINED BY HON. JOHN J. WHEELER, COMMISSIONER.

1883.

Feb. 19. Branch county poor-house, Coldwater.

March 4. Muskegon county poor-house, Muskegon.

1884.

Aug. —. Saginaw county poor-house.

VISITED AND EXAMINED BY HON. LEVI L. BARBOUR, COMMISSIONER.

1883.

May 8. Shiawassee county poor-house, Corunna.

" 8. Clinton county poor-house, St. Johns.

June 22. (Reported) Kalamazoo county poor-house, Kalamazoo.

" 22. Monroe county poor-house, Monroe.

" 22. Oakland county poor-house, Pontiac.

" 22. Genesee county poor-house, Flint.

July 17. (Reported) Mackinac county poor-house, St. Ignace.

" 17. Cheboygan county poor-house, Cheboygan.

" 17. Otsego county poor-house, Gaylord.

" 17. Crawford county, has no poor-house.

1884.

Mch. 16. Oakland county poor-house, Pontiac.

" 22. Wayne county poor-house, Wayne.

Aug. 1. Tuscola county poor-house, near Caro.

" 2. Iosco county poor-house, near Tawas City.

" 3. Alcona county poor-house, near Harrisville.

" 8. Cheboygan county poor-house, Cheboygan.

" 17. Alpena county poor-house, Alpena.

" 18. Mackinac county poor-house, Allenville.

BY SECRETARY W. J. BAXTER,—POOR-HOUSES VISITED AND EXAMINED AFTER
OCTOBER 1, 1883.

1882.

Oct. 10. (With Board) Oakland county poor-house, Pontiac.

" 10. (With Board) Genesee county poor-house, Flint.

May 23. Washtenaw county poor-house, Ann Arbor.

June 7. Branch county poor-house, Coldwater.

" 8. Kalamazoo county poor-house, Kalamazoo.

July 12. (With Com. Barbour) Marquette county poor-house, Marquette.

" 14. Houghton county poor-house, Houghton.

" 15. Keweenaw county poor-house, Eagle River.

" 19. Ontonagon county poor-house, Ontonagon.

Aug. 10. Jackson county poor-house, Jackson.

Oct. 20. Branch county poor-house, Coldwater.

1884.

Jan. 8. Hillsdale county poor-house, Hillsdale.

" 23. Livingston county poor-house, Howell.

" 28. Lenawee county poor-house, Adrian.

May 8. (With Co. Treasurer, Judge, etc., and Board) Jackson county jail,
Jackson.

- June 9. Eaton county poor-house, Charlotte.
 " 10. Cass county poor-house, Cassopolis.
 " 11. Berrien county poor-house, Berrien Springs.
 " 12. Allegan county poor-house, Allegan.
 " 13. Ottawa county poor-house, Eastmanville.
 " 17. Genessee county poor-house, Flint.
 " 18. Shiawassee county poor-house, Corunna.
 July 10. St. Joseph county poor-house, Sturgis.
 " 16. Macomb county poor-house, Mt. Olemens.
 " 17. St. Clair county poor-house, Goodell.
 " 17. Lapeer county poor-house, Lapeer.
 " 25. Gratiot county poor-house, Ithaca.
 " 29. Saginaw county poor-house, Saginaw City.
 " 30. Gladwin county poor-house, Gladwin.
 " 31. Osceola county poor-house, Sears.
 Aug. 4. Mason county poor-house, Lulington.
 " 2. Wexford county poor-house, Cadillac.
 " 5. Oceana county poor-house, Hart.
 " 6. Newaygo county poor-house, Fremont Center.
 Oct. 1. Sanilac county poor-house, near Lexington.
 " 2. Huron county poor-house, near Bad Axe.

STATE INSTITUTIONS.

VISITED AND EXAMINED (WITH THE BOARD) BY COMMISSIONER F. B. LOOMIS, SINCE
OCT. 1, 1882.

1882.

- Oct. 9. Detroit House of Correction.
 " 9. Michigan Retreat for the Insane, Detroit.
 " 10. Eastern Asylum for the Insane, Pontiac.
 " 11. Institution for Deaf and Dumb, Flint.
 " 12. State House of Correction, Ionia.
 " 12. Reform School, Lansing.
 " 12. School for the Blind, Lansing.

VISITED AND EXAMINED BY COMMISSIONER GILLESPIE (WITH THE BOARD) AFTER
OCT. 1, 1882.

1882.

- Oct. 9. Detroit House of Correction, Detroit.
 " 9. Michigan Retreat for the Insane, Detroit.
 " 10. Eastern Asylum for Insane, Pontiac.
 " 10. Institution for Deaf and Dumb, Flint.
 " 12. State House of Correction, Ionia.
 " 12. Reform School, Lansing.
 " 12. School for the Blind, Lansing.

1883.

- June 6. Industrial Home for Girls, Adrian.
 " 7. State Public School, Coldwater.
 " 7. Michigan Asylum for the Insane, Kalamazoo.
 " 22. Institution for Deaf and Dumb, Flint.

- July 5. State House of Correction, Ionia.
 " 8. School for the Blind, Lansing.
 " 17. State House of Correction, Ionia.
 Aug. 17. State House of Correction, Ionia.
 Dec. 13. State House of Correction, Ionia.

1884.

- Jan. 2. (With Board) Eastern Asylum for Insane, Pontiac.
 " 3. Detroit House of Correction, Detroit.
 " 3. Michigan Retreat for the Insane, Detroit.
 " 3. Little Sisters of the Poor, Detroit.
 " 3. Home for the Friendless, Detroit.
 " 3. Thompson Home for Aged Women, Detroit.
 " 4. Wayne County Asylum for the Insane, Wayne.
 " 4. State Prison, Jackson.
 May 7. School for Deaf and Dumb, Flint.
 " 8. State Prison, Jackson.
 Aug. 11. Michigan Asylum for Insane, Kalamazoo.
 " 13. Industrial Home for Girls, Adrian.
 " 13. State Prison, Jackson.
 " 14. Eastern Asylum for Insane, Pontiac.
 " 15. School for Deaf and Dumb, Flint.
 " 25. State House of Correction, Ionia.
 " 26. Reform School, Lansing.
 " 27. School for Blind, Lansing.

STATE INSTITUTIONS VISITED AND EXAMINED SEPARATE FROM THE VISITS WITH
 THE BOARD BY COMMISSIONER G. D. GILLESPIE.

1882.

- Nov. 5. Sunday, Industrial School for Girls, Adrian.
 Dec. 24. Sunday, Reformatory, Ionia.

1883.

- Jan. 7. Michigan Asylum for Insane, Kalamazoo.
 " 14. School for Deaf and Dumb, Flint.
 Mar. 11. Michigan Asylum for Insane, Kalamazoo.
 April 15. Sunday, School for the Blind, Lansing.
 " 15. Sunday, Reform School, Lansing.
 Aug. 19. Sunday, Michigan State Prison, Jackson.
 Nov. 29. Thanksgiving Day, Industrial School for Girls, Adrian.

STATE INSTITUTIONS VISITED AND EXAMINED (WITH THE BOARD) BY
 COMMISSIONER VAN DEUSEN.

1883.

- June 6. Industrial Home for Girls, Adrian.
 " 7. State Public School, Coldwater.
 " 7. Michigan Asylum for Insane, Kalamazoo.
 July 5. State House of Correction, Ionia.
 " 6. State School for the Blind, Lansing.
 " 17. State House of Correction, Ionia.
 Aug. 17. State House of Correction, Ionia.
 Dec. 13. State House of Correction, Ionia.

1884.

- Jan. 5. Michigan Asylum for Insane, Kalamazoo.

- May 7. School for Deaf and Dumb, Flint.
 " 8. State Prison, Jackson.
 Aug. 11. Michigan Asylum for Insane, Kalamazoo.
 " 12-13. Industrial Home for Girls, Adrian.
 " 11. State Prison, Jackson.
 Sept. 17. Institution for Deaf and Dumb, Flint.

STATE INSTITUTIONS VISITED AND EXAMINED BY COMMISSIONER J. J. WHEELER
 WITH THE BOARD.

1883.

- Jan. 27. Institution for Deaf and Dumb, Flint.
 July 5. State House of Correction, Ionia.
 " 6. School for the Blind, Lansing.
 Aug. 17. State House of Correction, Ionia.
 Dec. 12. State House of Correction, Ionia.

1884.

- Jan. 2. (With Board) Eastern Asylum for Insane, Pontiac.
 " 3. (With Board) Michigan Retreat for the Insane, Detroit.
 " 3. (With Board) Detroit House of Correction, Detroit.
 " 3. (With Board) Little Sisters of the Poor, Detroit.
 " 3. (With Board) Home for the Friendless, Detroit.
 " 3. (With Board) Thompson Home for Aged Women, Detroit.
 " 4. (With Board) Wayne county Asylum for Insane, Wayne.
 " 4. (With Board) State Prison, Jackson.

STATE INSTITUTIONS VISITED AND EXAMINED BY COMMISSIONER BARBOUR WITH
 THE BOARD SINCE OCTOBER 1, 1882.

1882.

- Oct. 9. (With Board) Detroit House of Correction, Detroit.
 " 9. (With Board) Michigan Retreat for the Insane, Detroit.
 " 9. (With Board) Eastern Asylum for Insane, Pontiac.
 " 9. (With Board) Institution for Deaf and Dumb, Flint.
 " 12. (With Board) State House of Correction, Ionia.
 " 12. (With Board) Reform School, Lansing.
 " 12. (With Board) School for Blind, Lansing.

1883.

- June 6. Industrial Home for Girls, Adrian.
 " 7. State Public School, Coldwater.
 " 7. Michigan Asylum for Insane, Kalamazoo.
 " 22. School for Deaf and Dumb, Flint.
 July 17. State House of Correction, Ionia.
 Aug. 17. State House of Correction, Ionia.
 Dec. 13. State House of Correction, Ionia.

1884.

- Jan. 2. (With Board) Eastern Asylum for Insane, Pontiac.
 " 3. (With Board) Detroit House of Correction, Detroit.
 " 3. (With Board) Michigan Retreat for the Insane, Detroit.
 " 3. (With Board) Little Sisters of the Poor, Detroit.
 " 3. (With Board) Home for the Friendless, Detroit.
 " 3. (With Board) Thompson Home for Aged Women, Detroit.
 " 4. (With Board) Wayne county Asylum for Insane, Wayne.
 " 4. (With Board) State Prison, Jackson.
 " 5. Michigan Asylum for Insane, Kalamazoo.

- May 7. School for Deaf and Dumb, Flint.
- " 8. State Prison, Jackson.
- Aug. 11. Michigan Asylum for Insane, Kalamazoo.
- " 13. Industrial Home for Girls, Adrian.
- " 13. State Prison, Jackson.
- " 14. Institution for Deaf and Dumb, Flint.
- " 25. State House of Correction, Ionia.
- " 26. Reform School, Lansing.
- " 27. School for Blind, Lansing.

STATE INSTITUTIONS VISITED AND EXAMINED AFTER OCTOBER 1, 1892, BY SECRETARY W. J. BAXTER,—WITH THE BOARD.

1892.

- Oct. 9. Detroit House of Correction, Detroit.
- " 9. Michigan Retreat for the Insane, Detroit.
- " 10. Eastern Asylum for the Insane, Pontiac.
- " 10. State Institution for Deaf and Dumb, Flint.
- " 12. State House of Correction, Ionia.
- " 12. State Reform School, Lansing.
- " 12. State School for Blind, Lansing.
- Nov. 5. Industrial Home for Girls, Adrian.
- " 6. Industrial Home for Girls, Adrian.
- " 7. Industrial Home for Girls, Adrian.

1893.

- Jan. 7. Michigan Asylum for Insane, Kalamazoo.
- " 14. School for Deaf and Dumb, Flint.
- Mch. 20. State House of Correction, Ionia.
- " 21. State House of Correction, Ionia.
- " 27. Reform School, Lansing.
- April 15. Reform School, Lansing.
- " 15. School for Blind, Lansing.
- May 9. Eastern Asylum for Insane, Pontiac.
- June 4. State House of Correction, Ionia.
- " 6. Industrial Home for Girls, Adrian.
- July 5. State House of Correction, Ionia.
- " 6. School for the Blind, Lansing.
- " 17. State House of Correction, Ionia.
- Aug. 17. State House of Correction, Ionia.
- " 19. State Prison, Jackson.
- Oct. 15. Detroit House of Correction (with H. H. Hart, Secretary of Minnesota State Board of Charities.)
- " 16. Eastern Asylum for Insane (with H. H. Hart, Minnesota), Pontiac.
- " 17. School for the Blind (with H. H. Hart, Minnesota), Lansing.
- " 17. Reform School (with H. H. Hart, Minnesota), Lansing.
- " 17. State Public School (with H. H. Hart, Minnesota), Coldwater.
- " 30. Reform School (with H. H. Hart, Minnesota), Lansing.
- Nov. 29. Industrial Home for Girls, Adrian.
- Dec. 9. Michigan Asylum for Insane, Kalamazoo.
- " 13. State House of Correction, Ionia.
- " 13. State Public School, Coldwater.
- " 20. State Public School, Coldwater.

1884.

- Jan. 2. (With Board) Eastern Asylum for Insane, Pontiac.
 " 3. (With Board) Detroit House of Correction, Detroit.
 " 3. (With Board) Michigan Retreat for the Insane, Detroit.
 " 3. (With Board) Little Sisters of the Poor, Detroit.
 " 3. (With Board) Home for the Friendless, Detroit.
 " 3. (With Board) Thompson Home for Aged Women, Detroit.
 " 4. (With Board) Wayne county Asylum for Insane, Wayne.
 " 4. (With Board) State Prison, Jackson.
 May 7. (With Board) School for Deaf and Dumb, Flint.
 " 8. (With Board) State Prison, Jackson.
 Aug. 11. (With Board) Michigan Asylum for Insane, Kalamazoo.
 " 13. (With Board) Industrial Home for Girls, Adrian.
 " 13. (With Board) State Prison, Jackson.
 " 14. (With Board) Eastern Asylum for Insane, Pontiac.
 " 15. (With Board) School for Deaf and Dumb, Flint.
 " 25. (With Board) State House of Correction, Ionia.
 " 26. (With Board) Reform School, Lansing.
 " 27. (With Board) School for Blind, Lansing.
 Nov. 29. Industrial Home for Girls, Adrian.
 Dec. 9. Michigan Asylum for Insane, Kalamazoo.
 " 13. State House of Correction, Ionia.
 " 13. State Public School, Coldwater.
 " 20. State Public School, Coldwater.

1884.

- Jan. 5. Michigan Asylum for Insane, Kalamazoo.
 " 6. Michigan Asylum for Insane, Kalamazoo.
 " 7. Michigan Asylum for Insane, Kalamazoo.
 " 29. Industrial Home for Girls, Adrian.
 " 30. School for the Blind, Lansing.
 Feb. 3. School for the Blind, Lansing.
 " 3. Reform School, Lansing.
 Mch. 17. State Public School, Coldwater.
 May 9. School for Blind, Lansing.
 " 9. Reform School, Lansing.
 Aug. 11. Michigan Asylum for Insane, Kalamazoo.
 " 13. State Prison, Jackson.
 " 14. Eastern Asylum for Insane, Pontiac.
 " 15. Institution for Deaf and Dumb, Flint.
 " 25. State House of Correction, Ionia.
 " 26. Reform School, Lansing.
 " 27. School for Blind, Lansing.

FOREIGN INSTITUTIONS.

VISITED AND EXAMINED BY COMMISSIONER GILLESPIE.

1882.

- Oct. 1. Western House of Refuge, Morgauza, Penn.
 " 7. State Penitentiary, Eastern District, Philadelphia, Penn.
 " 7. House of Refuge, Philadelphia, Penn.

- Oct. 19. Breed Orphan Asylum, Philadelphia, Penn.
 " 20. School for the Deaf and Dumb, Philadelphia, Penn.
 " 20. County Jail, Philadelphia, Penn.

FOREIGN INSTITUTIONS VISITED AND EXAMINED BY COMMISSIONER JOHN J. WHEELER.

1883.

- July 17. (Reported) State Asylum for Criminal Insane, Auburn, N. Y.
 " 17. (Reported) State Prison, Auburn, N. Y.

1884.

- Sept. 8. (With Com. Barbour) National Prison Association, Saratoga, N. Y.
 " 8. (With Com. Barbour) Charity Organization Society, New York City, N. Y.
 " 13. (With Com. Barbour) Jefferson Market Jail, New York City, N. Y.
 " 15. (With Com. Barbour) Blackwell Island Penitentiary, New York City, N. Y.
 " 16. (With Com. Barbour) New York State Prison, Sing Sing, N. Y.
 " 18. (With Com. Barbour) New York Reformatory Prison, Elmira, N. Y.
 " 19. (With Com. Barbour) Buffalo jail, Buffalo, N. Y.

FOREIGN INSTITUTIONS VISITED AND EXAMINED BY COMMISSIONER LEVI L. BARBOUR.

1884.

- Sept. 8. Attended (with Com. Wheeler) meeting of National Prison Association, Saratoga, N. Y.
 " 8. Examined (with Com. Wheeler) Charity Organization Society, New York City, N. Y.
 " 13. (With Com. Wheeler) Jefferson Market Jail, New York City, N. Y.
 " 15. (With Com. Wheeler) Blackwell Island Penitentiary, New York City, N. Y.
 " 16. (With Com. Wheeler) State Prison, Sing Sing, N. Y.
 " 18. (With Com. Wheeler) Reformatory Prison, Elmira, N. Y.
 " 16. (With Com. Wheeler) Buffalo jail, Buffalo, N. Y.

CONVENTIONS AND CONFERENCES.

ATTENDED BY COMMISSIONER GILLESPIE.

1882.

- Dec. 5-6. Conference of County Agents and Convention of Board of Corrections and Charities, Jackson.

1883.

- Jan. 24-5. Convention of Superintendents of the Poor, Lansing.
 July 22. Convention of the Board of Health, Muskegon.
 Sept. 24-8. National Conference of Charities, Louisville, Ky.
 Dec. 13-14. Convention of Board of Health, Ionia.
 " 18-19. Conference of County Agents and Convention of Board of Corrections and Charities, East Saginaw.

1884.

- Feb. 12-14. Convention of Superintendents of the Poor, Ann Arbor.

BOARD OF CORRECTIONS AND CHARITIES.

ATTENDED BY COMMISSIONER J. J. WHEELER.

1883.

Dec. 5-6. Conference of County Agents and Convention of Board of Correction and Charities, Jackson.

Jan. 24-5. Convention of Superintendents of the Poor, Lansing.

Dec. 18-19. Conference of County Agents and Convention of Board of Corrections and Charities, East Saginaw.

1884.

Feb. 12-14. Convention of Superintendents of the Poor, Ann Arbor.

ATTENDED BY COMMISSIONER LEVI L. BARBOUR.

1882.

Dec. 5-6. Conference of County Agents and Convention of Board of Corrections and Charities, Jackson.

1883.

Jan. 24-5. Convention of Superintendents of Poor, Lansing.

Sept. 24-8. National Conference of Charities, Louisville, Ky.

Dec. 13-14. Convention of State Board of Health, Ionia.

" 18-19. Conference of County Agents and Convention of State Board of Corrections and Charities, East Saginaw.

1884.

Feb. 12-14. Convention of Superintendents of Poor, Ann Arbor.

ATTENDED BY SECRETARY W. J. BAXTER.

1883.

Dec. 5-6. Conference of County Agents and Convention of State Board of Correction and Charities, Jackson.

1883.

Jan. 24-5. Convention of Superintendents of Poor, Lansing.

Sept. 24-8. National Conference of Charities, Louisville, Ky.

Dec. 13-14. Convention of State Board of Health, Ionia.

" 18-19. Conference of County Agents and Convention of State Board of Corrections and Charities, East Saginaw.

1884.

Feb. 12-14. Convention of Superintendents of Poor, Ann Arbor.

Apr'l 17-18. Convention of State Board of Health, Hillsdale.

RECOMMENDATIONS RELATING TO LEGISLATION.

Extract from Section 9887, Howell's annotated statutes:

Said board shall report in writing to the Governor, fully, the result of their investigations, together with such other information and recommendations as they may deem proper, including their opinions and conclusions as to the necessity of further legislation to improve the condition and extend the usefulness of the various State, county, and other institutions by them visited.

A portion of the annual report of Warden E. B. Pond, of the Jackson Prison, to the Board of Inspectors, is here inserted, and many of its suggestions heartily approved by the Board of Corrections and Charities. Where the Board differs from Mr. Pond, or has anything to add on the matters mentioned by him, references will be found to foot-notes at the bottom of the page.

PRISONS.

Though not, perhaps, within the prescribed line of a Warden's annual report, I desire to indicate what seem to me some defects in the statutes relative to this prison, and the government and discipline thereof, and in pointing out such defects, to recommend the necessary legislation to cure them.

1. Section four of the prison law names six years as the term of office of an inspector, and section five fixes the Warden's term of office at two years. Neither section prescribes the date of the beginning of such term. Commissions are, therefore, issued under a general statutory provision dating from the first day of January in which the appointment for a full term may be made. Such commissions expire on the day before the Governor who is to appoint their successors comes into office. The result is that an inspector or warden holds by sufferance for weeks or months before a new appointment is made, and his successor takes office with a commission dating back weeks or months. An amendment of the law so as to make the term of office of both inspector and warden begin on the first day of April after his appointment would give a new Governor time to look the field over and not force him to a nomination in the early days of his term, and would also give the warden whose term is to expire a definite date to which he can work in closing up the business of his term. And more important, the incoming warden would be given time to acquire some knowledge of the duties of his office. The organic act of the Detroit House of Correction requires the appointment of the superintendent "to be made at least three months before the expiration of the term then pending."*

2. Section six gives the appointment of deputy warden clerk, physician, and chaplain to the Board of Inspectors, and of all other officers to the warden. At the State

* The Board of Corrections and Charities is of the opinion that the wardens of our prisons should be appointed by the Board of Inspectors or managers, and that they should hold office during good behavior. If added to this the Board in charge were to be made non-partisan and composed of men having large experience with prisons, and deeply and especially interested in the subject of penology and prison reform, we might expect improvements and successes in this branch of the public service to keep pace with those made in late years by our insane asylums and hospitals. The great difficulty is that offices and places connected with our prisons are too frequently used to reward political friends, and our prisons sometimes managed as if the principal object in view was to make money for the State, regardless of effect on the convicts.

House of Correction the above named officers are all appointed by the warden, subject to the approval of the Board of Managers. The same rule prevails at the Detroit House of Correction, and should prevail at this prison. It is patent that where subordinate officers do not in the least feel that the warden has both the appointing and dismissing power, there may be a lack of harmony in the administration of the prison affairs, an individual independence clearly subversive of discipline. Under well defined rules and restrictions the warden of a prison should be its head, and his subordinate officers should be responsible to him, and, for cause, subject to removal by him, as he is responsible to the appointing power. This recommendation is not made in consequence of any personal experience, but because it is eminently right, and may sooner or later be found absolutely necessary to the peace or success of some future warden.

3. Section sixteen provides that the inspectors shall make a detailed annual report to the Governor. Act No. 206 of the session laws of 1881, to provide for the uniform regulation of certain State institutions—penal institutions included—requires only biennial reports covering the operations of the two fiscal years closing on the thirtieth day of September preceding the regular sessions of the Legislature. There seems to be no good reason why this institution should report annually, and all the other State institutions, charitable, penal, and reformatory, biennially only. I suggest asking the amendment of the section cited so as to render an annual report in detail unnecessary.

4. No Board of Inspectors having as yet been able to interpret section forty, or to adopt any rules to put its provisions in force, is not its repeal desirable?

5. It is found impossible to correctly compute the good time a convict may make under the provisions of section forty-one, as the allowance for no single year can be apportioned by the month, as contemplated by the section without leaving a fraction of a day. In the following redraft of the section, this defect is cured, and other desirable and important amendments are also embodied:

SECTION 41. The warden shall cause a record to be kept of each and all infractions of the rules of discipline by convicts, with the names of the persons so offending and the date and character of each offense, which record shall be placed before the inspectors at each regular meeting of the board, and every convict who shall have no infraction of the rules of the prison or laws of the State recorded against him, shall be entitled to a reduction from his sentence as follows: During the first and second years of his sentence, five days for each month; during the third and fourth years, six days for each month; during the fifth and sixth years, seven days for each month; during the seventh, eighth, and ninth years, nine days for each month; during the tenth, eleventh, twelfth, thirteenth, and fourteenth years, ten days for each month; during the fifteenth, sixteenth, seventeenth, eighteenth, and nineteenth years, twelve days for each month; and from and including the twentieth year up to the period fixed for the expiration of the sentence, fifteen days for each month. The inspectors may by general rule, subject to amendment from time to time, prescribe how much of the good time carried under the foregoing provision, a convict shall forfeit for more than one infraction of the prison rules in any one month; and for any serious act of insubordination, attempt to escape, or escape, the inspectors may, by special order, take away any portion or the whole of the good time made by any convict up to the date of such offense. The warden, in computing the diminution of time for those convicts now in prison, shall allow them the good time made up to the time this act takes effect, in accordance with the provisions of law previously in force, and thereafter it shall be computed in accordance with the provisions of this section. Whenever a convict has been committed under several convictions, with separate sentences, they shall be considered as one continuous sentence in the granting or forfeiting good time: *Provided*, That a convict who shall be serving a second term in said prison, shall be allowed for the several periods in the order named above, two, three, four, five, six, seven, and eight days as good time, and no more; and if any convict has already served a second term in said prison he shall be allowed no good time, but shall be held until the full completion of his sentence: *Provided further*, That each convict who, because of good time earned under the foregoing provisions, may be discharged from prison before the expiration of the full term of imprisonment imposed upon him by the court, shall be considered in the custody of the warden until the expiration of said full term, and the said warden may, by virtue of said custody, send any convict so discharged, in charge of an officer to be designated by himself, to the place of his conviction, or to his residence, if within the State: *And provided further*, That no convict who was not an actual resident of the city of Jackson at the time of his conviction and sentence, shall, during the time he is by the above proviso in the custody of the warden, remain within said city of Jackson, without the consent of said warden, and if any such convict shall be found drunk or disorderly within said city before the expiration of his full term of sentence, the said warden may cause his arrest, and may confine him in said prison until the expiration of his full term of sentence, subject to the rules of discipline prescribed for the regulation of said prison.

No one who has observed the habits of many of the convicts who remain in Jackson after their discharge, can question the desirability, justness, or importance of the last above proviso. The streets of Jackson are constantly infested by idle and dissipated discharged convicts, with no visible means of support, who make it their business to watch for the discharge of other convicts, entrap them into drinking or gambling holes, and aid in robbing them of the money paid to them, either as a gratuity or for overwork. Neither can the constitutionality of the proviso be questioned on any tenable ground. The good time offered convicts in the preceding sections is not a right to which any law entitles them, but it must be earned, and the

same statute which gives the convict the privilege of shortening his sentence imposed under another statute may prescribe and limit the conditions, may require correct conduct, and obedience to law during the full term of sentence, whether within the prison walls or outside of them. The discharge in advance of the completion of such full term should only operate as a ticket of leave, and it might be well to extend the field of good conduct beyond the limits of the city of Jackson.

The "indeterminate sentence," now so popular with the advocates of prison reform, recognizes the principle on which the above proviso is based, only applying it in a different manner.

6. The organic law of the prison (Sec. 57) seems to contemplate the payment, to convicts, by contractors, for overwork. Large numbers of convicts at work directly for the State, and working as faithfully as the convict employed on contracts, have no opportunity to earn anything for themselves. The board of inspectors have recognized the injustice of such discrimination, but have been unable to find any warrant of law for its remedy. The Legislature, if asked to do so, will doubtless confer the authority by attaching a proviso to Section 44, as follows:

Provided, That the inspectors may, on the recommendation of the warden, establish a task, or day's work, for any convict, or convicts employed on State work, when the nature of the work shall permit, and may direct payment to be made to such convicts for overwork, subject to forfeiture for gross misconduct or willful violation of the rules of the prison.

7. Section *forty-eight* should be so amended as to read as follows:

Sec. 48. The warden shall also have authority, under such regulations as the inspectors may adopt, to employ convicts in quarrying stone in the erection or repairs of the buildings or walls of the prison, in the prison coal mine, or the prison farm, or at any industry for the State, or on account of the prison, outside the prison walls.

Section *forty-nine* is imperfect, and should be amended by inserting after the word "convict," in the first line, the words, "placed at work outside the prison walls, by direction of either the inspectors or the warden." Convicts now have the impression that keepers in charge of them outside the walls have no right to use any force to prevent them from escaping, and that a dozen or more may make off at once fearless of firearms in the hands of guard or keeper, and confident of the sympathy, if not the assistance of citizens near at hand. Keepers might well be empowered to command the aid of citizens in such cases.

8. I would suggest an amendment to Section *fifty-seven* by attaching thereto the following proviso:

Provided, That instead of paying to a discharged convict any moneys due him for overwork, or the sum of ten dollars or under above allowed, the warden may, in his discretion, expend said moneys and allowance, or such portion thereof as may be necessary, in paying the fare of said convict to his home or place of destination.

It is a lamentable fact that in too many cases, discharged convicts find their way to the nearest saloon, spend all their money for drink or in gambling, and the same day, or the next morning, turn up in the city lock-up, followed by ten days in jail or a ticket for ninety days to the State House of Correction and Reformatory at Ionia. This is sufficient reason for the amendment proposed to Section *forty-one*. Should the Legislature provide for the appointment of a State agent to care for discharged convicts, as was proposed by House Bill No. 304 of the session of 1883, all moneys due convicts under the provisions of Section *fifty-seven*, and all gratuities, should be paid over to such agent at the time of their discharge. Such an agent, under proper restrictions, might do a good work in aiding discharged convicts who have not permanently attached themselves to the criminal class, to establish themselves in some honest employment.*

9. I unhesitatingly and earnestly recommend the repeal of section *fifty-nine*, and

* It would undoubtedly be a matter of economy to the State to have such a special agent for discharged convicts. Even if few permanent reforms were effected, if the persons assisted to employment did eventually drift back into prison, the terms of their outside lives would be much longer, the commission of offenses by them delayed and much more infrequent, and thus the State would be saved a large amount of money in costs and expenses of conviction. The information which it would be the duty of such agent to gather, and the records of the subsequent conduct of discharged criminals would be of much value as statistics and of great interest to those interested in sociology; but more than all the simple fact that a discharged convict knows that at the same time a friendly interest is taken in providing him with work his whole future life is subject to surveillance if he persists in bad associations and evil doings will certainly have a powerfully deterring effect.

Judge I. W. Henry, in a recent paper upon this subject, says: "The State has no right to turn loose upon society hundreds of criminals annually, aggregating thousands in a decade, upon whom she has placed a brand which effectually excludes them from the confidence of their fellow-men, making no provision whatever by which they can earn an honest living, virtually graduating them into crime, and setting them at liberty that they may prey upon society."
"The State has no right to inflict such a curse upon its communities, and while and where this curse is pursued, there is nothing inexplicable in the fact that crime is on the increase."

the substitution of a section prohibiting the sale of admission tickets to visitors. This may involve a financial loss to the prison and cause some dissatisfaction on the part of a curious public. Not one in a hundred of the visitors who purchase tickets and make the brief round of the shops and cell blocks gains any valuable information, is improved in morals, or the better appreciates the "exceeding sinfulness of sin," or the criminality of the convict he sees at work, while the constant influx of visitors breeds discontent, disorder, and disposition to violate the prison rules. Not all visitors come with good intentions, and the "crook" who pays the fee and makes the round, signals here and there a convict, and despite the watchful eye of the conductor, gets and gives information that obstructs the true work of the prison. It is clearly my opinion—it may not be the opinion of your board or of the Legislature—that when a convict enters the prison walls his intercourse with the outside world, save with members of his own immediate family, should be cut off. Correspondence with so-called "friends"—a wide embracing word in convict vocabulary—should not be permitted. Nor should he receive visits from old associates or "pals" of either sex, disguised as "cousins," or be placed on exhibition as a curiosity or a wild beast. If inclined to reform he will shrink or revolt at being daily looked over by lines of visitors, and if he has so lost the feeling of self-respecting manhood as to court observation and stare at visitor after visitor day after day, he should be denied that pleasure.*

10. Some amendment ought to be made to section sixty-two with the view to securing a more speedy removal of sentenced prisoners from the county jails to the State prison. It is no uncommon thing for sentenced prisoners to remain in jail from two to four weeks before removal, in idleness and in free and demoralizing association with other prisoners, as well as with visitors of a class who should not be admitted to the jail,—their criminal associates. In their interval, prison life and prison regulations are discussed, schemes for irregular correspondence and other violations of prison rules concocted, and not infrequently other crimes planned. Prompt removal to prison will promote the good of the prisoner himself and aid the discipline of the prison.

11. If section sixty-four could be amended so as to provide for auditing sheriff's bills for "conveying convicts to the State prison" by the county boards of supervisors instead of from the State treasury, economy would be promoted. This change made, a sheriff would scarcely venture to give three of his fellow citizens a pleasure trip to Jackson to assist him in removing three or four meek prisoners; nor would he make trips on two or three successive days, with a single prisoner at a time, the prisoners having been sentenced at the same date. A sheriff should be and is entitled to reasonable assistance, but it is not too much to say that gross abuses under this section are not infrequent.†

* Mr. Eugene Smith, an authority upon prison management, says: "The disgrace and unknown horrors of imprisonment have prevented many a man from crime when his moral principles unaided would have been altogether too weak to resist temptation. To foster this salutary influence of the prison upon society is an object of grave importance; and for its attainment it is necessary that the prison regime should be extremely rigorous: it is imperative that the seclusion of *convict life* should be closely guarded from contact with the outside world, so that public familiarity with it may not weaken its impressiveness upon community."

Nor should friends be allowed to send provisions or other presents, excepting photographs and other keepsakes to convicts, and still less should convicts be allowed, through deputy wardens or otherwise, to purchase supplies, delicacies or other things for themselves. Such things are subversive of good discipline, create jealousies and discontent on the part of others, and afford opportunities for assistance in escaping for which there is no compensating good result.

† It would be much more economical for the State, and avoid many abuses on the part of sheriffs and their deputies, aside from those mentioned by Warden Pond, were it made the duty of an officer of the prison to bring in prisoners from the county jails on notice of conviction by the clerk of the court.

NOTE.—It has been suggested that the board of inspectors of the State prison and the board of managers of the State House of Correction and Reformatory at Ionia be united into one board having charge of both prisons. Governor Bigsle favors it, and it meets the hearty approval of the Board of Corrections and Charities.

The advantages of a single board are obvious to one acquainted with both prisons. It frequently happens that one prison is overcrowded while the other is far from full. Under the law, as it now stands, prisoners might be transferred, but the two boards, as might naturally be expected, do not meet together or agree upon transfers. Prison work might be often advanced if the men required could be transferred from one prison to the other.

It is sometimes supposed that one is a prison and the other a reformatory, and that the difference which might naturally be expected to exist between the two institutions would militate against such transfers, and that such unity of interest as would naturally exist if they were both under one board, would be an objection. It is, however, admitted by the wardens of both prisons, that practically the one is no more a reformatory than the other. The fact of such difference, however, if it did exist, would be a strong argument for the union of the two under one management, as facilitating the gradation and classification of prisoners which now exists only in theory.

The economical advantages of such a united board ought not to be lost sight of. In the purchase of a large amount of supplies of food, clothing, etc., at one time, enough to

The following recommendations were received from Warden D. R. Waters, of the State House of Correction and Reformatory, at Ionia, too late for action by the Board of Corrections and Charities, but as same are already covered by previous recommendations, and most, if not all, have heretofore received the approval of the Board, they are inserted.

Ionia, Michigan, November 13th, 1884.

H. Rev. Geo. D. Gillespie, Chairman State Board Corrections and Charities :

DEAR SIR:—I have the honor to submit the following as a summary of the general suggestions of changes in the laws relating to this prison, that I deem important.

1. The test of age for admission, as set forth in Section 12, Act 122, Laws of 1881, should be repealed, and courts of record be invested with full authority to sentence here regardless of age for all crimes less than murder, according to the antecedents of the convict.

2. All justices of the peace should be deprived of the power to sentence to this or any other prison for inferior crimes. That power should be vested solely in a special justice at each county seat, continuously in session.

3. All men thus sentenced for inferior crimes should not be sentenced entirely to this prison, but in part to the State prison, no sentence to be less than six months, nor more than one year.

4. A discharge agent for the State, or one for each prison, should be created to obtain employment for worthy convicts at expiration of sentence.

5. The contract system should be abolished, and convicts employed at hard labor on state account, with reasonable advantages for overwork.

Your truly,

D. R. WATERS,
In arden.

We further invite the attention of the Legislature to the Act organizing the reformatory at Ionia, and that either measures be taken to stop the violation of that law in the admissions to that institution as to age, or else that the restriction as to age be removed, and we call attention to our report on that institution.

It has also become a matter of conviction with this board that great wrongs have arisen, and are still arising, out of the present system of taking prisoners convicted to the different institutions for confinement, and we believe that much benefit will accrue from so changing the law, that an officer belonging to the prison to which the party is sentenced, shall convey the prisoner from the county where tried to the place of punishment.

PARDONS.

There has been a growing belief that pardons, with all their responsibilities and cares, in connection with political and other matters, should be placed in the hands of a board, and that the Governor should not be called upon to assume the responsibility, and wherever the question has been thoroughly discussed and examined, we believe it has resulted in the creation of a board of pardons.

It is difficult at times to overcome the prejudices of people based upon local practice and customs, but they should not stand in the way of the attempt at reform. We would invite the attention of the Legislature to an act passed by the State of Connecticut in 1883, establishing a non-partisan board of pardons, and we are advised by men acquainted with its workings in that State, that it has steadily grown in favor with all, even those who were at first opposed to it, and we recommend such an act in this State.

both prisons, the board would practically have the advantage of wholesale over retail rates, and especially if the prisons are to be conducted on the State account plan in the purchase of stock and the sale of manufactured articles, the board would have a very marked advantage over the present method of conducting business.

JAILS.

The board, after full examination, earnestly recommend the following changes in the statutes:

Section 2544 and section 2840 provide for use of county jails for confinement of persons liable to imprisonment under the ordinances of the city or village in which a jail may be. Practically every one put into jail under these statutes are those charged with being drunk, and the vilest of tramps, nearly all for a night, or two or three days. The jails are small, all confined are compelled to congregate and live together. The jailer gets large fees the temptation to arrest such is great; the jail, its beds, and bedding are kept filthy. To compel one confined and held for trial to associate with such, and occupy the beds slept in by such tramps and drunks is outrageous. For this class cities and villages should have their own lock-ups.

We would suggest the propriety, and even necessity of providing by law for some State officer to regulate the construction of county jails hereafter built. If a system of workhouses shall be adopted as recommended by this board, it can be readily seen that jails will be of less importance as places of confinement than they are now. And as a part of the management of jails we respectfully ask the attention of the Legislature to some plan for making the custodian of the jail a permanent officer, who shall be appointed by the board of supervisors of the county, and be removable for cause by the circuit judge, and who thereby shall be responsible for neglect in office, and can be removed.

The law should be amended so as to require the jail to be enclosed with jail yard by adding to section 8 (§ 480) the following:

"And surround said jail, or the portion thereof in which prisoners are confined, with a wall or tight board fence enclosing therewith a yard for the employment of prisoners undergoing sentence."

All convicts in jails should be required to work, and section 23 (§ 9434) should be amended as follows:

All persons undergoing sentence confined in any county jail shall be kept constantly at hard labor at an average of not less than ten hours a day (Sundays and other legal holidays excepted) unless incapable of laboring by reason of sickness or other inability.

To section 75 (§ 585) should be added the following:

"And it shall be the duty of the sheriff to keep all persons under sentence confined in the jail of his county at hard labor at an average of not less than ten hours a day (Sundays and other legal holidays excepted) unless incapable of laboring by reason of sickness or other inability; and the sheriff shall be entitled to compensation for the board or keep of such prisoners undergoing sentence for such days only as he shall keep them at hard labor as aforesaid, and Sundays, other legal holidays, and such days as such prisoners by reason of sickness or other inability are unable to labor.

DISTRICT WORK-HOUSES.

For the confinement and punishment of the large class made up of tramps, vagrants, prostitutes, and those arrested under the general charge of "drunk and disorderly," a change is demanded. The State has outgrown the primitive provisions of law. The criminals above classed are now sent to the county jails, Ionia "Reformatory" (?), or Detroit House of Correction. There should be provided workhouses, erected and supported by a union of counties, so that there shall be in each, at least one considerable town, and the population of each district shall be about equal. There should be at

least three such districts at once, one in which is Kent county, one in which are Saginaw and Bay counties, and one in the upper peninsular. Two other districts might be made with good results. All persons now sent to county jails and city lockups after conviction, all now authorized to be sent to Ionia for ninety days or less, all now authorized to be sent to Detroit, from within the respective districts, should be sent to these workhouses, and all now kept in county poor houses, who are able to work, should be sent to these workhouses.

SUPPORT OF POOR.

Any one examining the statistics of the State with regard to the support of the poor will readily discover that what is called outdoor relief has grown to an amount too large. This, it is thought, arises from the statute allowing supervisors to give outdoor relief. It is believed that this power should be taken away, and that the only authority authorized to take care of or support paupers should be the county superintendents of the poor.

THE STATE INDUSTRIAL HOME FOR GIRLS.

The recommendation is made that the law, "Medical and surgical treatment of dependent children at the university hospital," sec. 1813 and 1818, be so amended that girls from this institution may receive treatment at the expense of the State.

That the law (§ 9840), line 2, be amended, after "admission" insert "or continuance in." After "may" insert "with the consent of the circuit or probate judge of the county from which she was sent." So as to read "Any girl who may be found incorrigible or an improper subject for admission to 'or continuance in' said institution, may, 'with the consent of the circuit or probate judge of the county from which she was sent,' be returned by the Board to the court or magistrate by whom said girl was committed," etc.

STATE PROVISION FOR IDIOTS AND IMBECILES.

Legislative attention has already been directed to the subject of State provision for the care of idiots and imbeciles. At the tenth annual convention of the "Superintendents of the Poor and Union Association," the following preamble and resolution, unanimously adopted at a meeting of the board of supervisors of Houghton county held January 8, 1883, was presented:

"WHEREAS, A convention of the county superintendents of the poor of the State has been called to meet at Lansing on Tuesday, January 23, 1883, at which sundry questions are to be discussed pertaining to the duties of such officers; therefore,

"Resolved, That we earnestly recommend that some immediate effort be made by your honorable body in convention assembled to represent to the Legislature of this State the necessity of taking action looking to the proper care and maintenance of the idiotic dependent children in county poorhouses in this State, for whose provision and care no adequate means are at present provided."

By vote of the convention the foregoing resolution was recommended to the favorable consideration and action of the Legislature. On page 14 of the published proceedings of the convention above referred to, will be found an interesting communication from Dr. John W. Falley, of the board of Superintendents of the Poor of Hillsdale county, upon the same subject.

At the ninth annual convention of the Superintendents of the Poor and Union Association, held at Pontiac January 17-19, 1882, the following preamble and resolution, after full discussion, were adopted by a nearly, or quite unanimous vote. (Page 27 of published proceedings):

WHEREAS, According to the census of 1874 there were in the State 648 idiots, and by the report of the Superintendents of the Poor for the year ending September 30, 1881, 221 idiots were in poorhouses; and

WHEREAS, The feeble-minded children are susceptible of physical and mental improvement under instruction; and the adults need special care; and

WHEREAS, Several States have made provisions for this class of unfortunates; therefore

Resolved, That this convention regard a school and asylum for the feeble-minded a necessary addition to our charitable institutions, and urge upon the Legislature action leading to its early establishment.

At the second annual conference of county agents and convention of the Board of Corrections and Charities, held at East Saginaw, December 18 and 19, 1883, Thomas L. Jackson, Superintendent of the Poor for Saginaw county, presented a preamble and resolution on the subject, which after full discussion and amendment were adopted, as follows:

WHEREAS, It appears from the compiled statement of the reports of the Superintendents of the Poor, that in nearly every poor-house in the State a greater or less number of idiots are supported, who are sometimes as difficult to manage and care for as insane persons, who mingle together often without any restraint, the result being an increase of that class of unfortunates through natural causes; and

WHEREAS, It ought to be the duty and humane policy of the State to care for and provide a safe retreat for idiots of both sexes and all ages; therefore

Resolved, That the State Board of Corrections and Charities be, and they are hereby requested to present the subject matter to the Governor of this State, and urge upon him the necessity of recommending the next Legislature to take the matter under consideration, and provide the means for building an asylum for idiotic and feeble-minded.

To these appeals of county officers for the establishment of a system of State provision for idiots and imbeciles, this board has little to add beyond an expression of cordial and earnest endorsement. The county officials assembled at these annual conventions are entirely familiar with the condition of our poor-houses and their inmates. They know whereof they speak, and in the action taken were moved by a conviction of the entire unfitness of county poor-houses as places of detention for many of this class of defectives. A certain number, it is true, are very easily led to employ themselves to the extent of their capacity, often make themselves quite useful, and are in every respect as comfortable at the county poor-house as they can be made anywhere. Others are entirely helpless, and not a few are in a condition of extreme degradation, their repulsive appearance, bestial habits, and unnatural cries rendering their presence almost intolerable. To secure to these proper attention is impossible; indeed, very few poorhouses have special apartments for their occupancy, or any suitable appliances for their care. The consequence is entire neglect, and even those whose condition on admission is susceptible of improvement gradually sink into a state of utter wretchedness.

Imbecile females of child-bearing age are also objects of continual solicitude to county officers, and despite all the watchfulness exercised, when of a fair degree of constitutional vigor, occasionally become pregnant, and thus add to the number of dependents for life-long support at public charge. In 1878, the Legislature of New York made special provisions for adult idiotic and feeble-minded females at an experimental custodial asylum. The New York State Board of Charities in its report for 1880, in referring to this institution, says:

"It now gives shelter to about one hundred inmates of the class for which it was intended, all of whom have been transferred from various poorhouses and almshouses of the State. The institution affords complete protection to its inmates, and thoroughly trains them to industrial pursuits; and as the cost of maintenance and

care exceeds but little, if any, that of the poorhouses and almshouses for the same class, it can no longer be regarded as experimental."

It is, however, in private families that the want of some system of State provision for this class of defectives is most keenly felt, and in the direction of family degradation is often most disastrous in effect. In the humbler walks of life, the birth of an idiotic or imbecile child often dates the beginning of a downward course which ends in the disintegration of the family. Each year of its growth adds to the burden. In the engrossing care its safety demands, the other children are more or less neglected, household duties are necessarily slighted, the home loses its attraction, the parents become disheartened, and the ultimate disruption of the family with the transfer of some of its members to the list of dependents is a frequent result.

To families more favorably circumstanced as regards the possession of property, the affliction is quite as severe. To conceal it from observation, social intercourse is often restricted to a very small circle of intimate friends. Constant watchfulness is required to guard the child from injuring and being injured, and many mothers have fallen under their consuming and fruitless cares, victims to a devotion which accomplishes absolutely nothing so far as its object is concerned.

It remains for the Legislature to decide upon the question of making the provision recommended, and also, either directly or by commission, to determine its extent and character. This Board, however, may be permitted to say that it sees no necessity for the erection of extended and costly buildings. In architectural arrangement, the institution shall be perfectly adapted to its intended purposes, and should be equipped with all the appliances necessary to their full attainment. It should be thoroughly constructed, and as nearly fire-proof as possible.

To decide what these purposes should be and the means whereby they may be best attained, is the first step, and in making this decision the experience of other institutions may be taken as a guide. It is perhaps established that the anticipated results, immediate and remote, of efforts looking mainly to intellectual development were not fully realized. The results following the employment of simple industries as elevating and educational agencies seem to have been more satisfactory. These, conjoined with the personal care, order, regulated daily life, and the discipline of a well-managed institution, as illustrated in their influence upon imbecile and demented patients at our asylums for the insane, are the agencies likely to prove most effective in the larger proportion of cases.

The next important step to be determined is the comprehensiveness of the system of provision. Those for whom relief is most pressingly desired, are the lower grade of idiots, and adult female idiots and imbeciles. At the same time the higher grade of idiots—those classified as *teachable*—claim attention; and it is doubtless true, that the largest returns for efforts bestowed, so far as elevation and actual evidence of intellectual development are concerned, are to be expected in the education of this class. The point here to be determined is the extent to which the several classes of idiots and feeble-minded may be associated in an institution.

It is not necessary to enlarge upon the claim of this class of defectives. State provision for their care and maintenance is asked, and this Board earnestly endorses the appeal.

COUNTY AGENTS.

We would recommend that the law establishing a State agency for the care of juvenile offenders be amended as follows:

1. Amend the title so as to refer to juvenile offenders and dependents.
2. Amend section 1 so that the appointment of agent shall be by the Governor on the recommendation of the Board of Corrections and Charities.
3. Amend so as to give larger compensation in some of the more populous counties, where the duties of the office, if properly performed, require a great deal of time and labor.

4. Amend section 2 so as to require the court or magistrate to notify the agent at once on filing of complaint and before any further proceedings are had.

Also, so as to authorize the justice or court to impose a fine on advice of the agent, or to suspend sentence for a definite or indefinite period on like advice.

Also so as to require the report made by the agent to be attached to the mittimus in all cases.

Amend section 3 so as to require agents to visit children bound out or placed in homes by town or county authorities.

Amend section 5 so as to make it the duty of the agent to seek homes also for children in charge of town or county authorities.

Also, so as to require agents to perform such other duties as are required of them by the board of which they are agents.

PROCEEDINGS OF THE BOARD UNDER ACT NO. 190, LAWS OF 1883.*

THE ASYLUM FOR INSANE CRIMINALS.

The Legislature of 1883, by act No. 190, provided for the location, erection, organization, and management of an asylum for insane criminals. It was made the duty of the State Board of Corrections and Charities to locate the proposed institution "in connection with or adjacent to" the Reformatory at Ionia. If land sufficient for the necessities of the proposed asylum was not available in connection with the Reformatory, the Board was authorized and empowered to purchase a tract not to exceed thirty acres in extent.

During the month of July, 1883, repeated examinations were made of the grounds in and about the Reformatory for the purpose of fixing upon a locality. On one occasion the Board called to its aid the medical superintendents of our asylums for the insane, and the wardens of the State Prison at Jackson and of the House of Correction at Detroit. Experiencing much difficulty in reaching a conclusion, a committee was appointed to secure the services of an experienced architect and make further careful inspections. The report of this committee, which fully sets forth the character of the difficulties encountered in selecting a site, was as follows:

"In compliance with the instructions of the Board at its last meeting, your committee at once communicated with Gordon W. Lloyd, architect, of Detroit, in reference to the preparation of plans for an asylum for insane criminals, and the selection of a site.

"As a preliminary step the grounds at the State Reformatory were again very thoroughly examined with Mr. Lloyd, and measurements taken, to find, if possible, an available site for the proposed institution. Your committee regrets to be obliged to report that the result of this examination was in no respect more satisfactory than those of the Board at its previous visits. No site was found at all well adapted to the special purposes and requirements of such an institution as that designed to be established by the act. It was doubtless supposed, and very naturally, that upon so extensive a tract of land as that owned by the State in connection with the Reformatory, a suitable site could readily be found. Unfortunately, however, by far the larger portion of it is "river-bottom," and much of it is at this moment still covered by water left upon it by the June floods.

"Of the somewhat limited portion of more elevated land immediately surrounding the walls of the Reformatory, that to the eastward is unavailable by reason of the very unfavorable confirmation of its surface. The space northward, beside being traversed by a railway side-track, which can not be moved or dispensed with, is very restricted and in other respects objectionable; though it will permit

*Section 3 of the act is as follows: "The Board of Corrections and Charities shall procure and adopt plans and specifications, and the Board of Managers [of the reformatory] shall proceed to erect and construct said asylum in accordance therewith. Provided, however, that the entire cost of said asylum shall not exceed, when completely finished and furnished with heating apparatus, roads, fences, and outbuildings, the sum of sixty thousand dollars."

of the erection of a building, the surroundings would be in every way undesirable. A public highway runs along the west wall, and the grounds beyond are wholly occupied by private dwellings which are rented to the non-resident officers of the Reformatory. On the south is a triangular plat of ground with its base to the west but of limited area, close upon the line of a highway and the tracks of the Detroit, Grand Haven & Milwaukee railroad, and falling off so rapidly as to unfit it for building purposes without a large expenditure for grading.

"It is true, that to guard against this very contingency the Legislature, with wise forethought, authorized and empowered the Board to purchase a tract of land not exceeding thirty acres in extent. Most unfortunately, however, funds were not appropriated either to make the purchase or meet the necessarily increased cost attending the erection of the asylum at a distance from the Reformatory. But for this omission, it would have been possible to secure a site at a convenient distance, and at the same time so far removed from the prison as to insure both institutions against the friction and embarrassments unavoidable under a closer relation of the one with the other.

"Under these circumstances, as it is impossible, for the reasons stated, to locate the asylum as it should be, entirely distinct and apart from the prison, with all the land required to give the inmates employment; and, as no suitable site can be found upon the grounds immediately surrounding the Reformatory, a compliance with the requirements of the act seems to permit only the adoption of the following course:

"The location of a building for the physician's residence and for administrative purposes at the southeast corner of the present wall; and,

The erection upon the line of the present south wall, beginning at its eastern extremity, of a separate building, to contain dormitories, attendants' rooms, dining-rooms, etc., with a kitchen in the rear; and,

The removal of the south wall northward about two hundred feet to form an air-ing court, and isolate it from the prison."

The report of this committee was, after careful deliberation, adopted, and the architect was directed to proceed with the preparation of the plans and specifications. The ground plan, it is due to Dr. H. M. Hurd of Pontiac to say, is essentially that he prepared, and which was exhibited to many members of the Legislature during the session. The Board of Managers and warden of the Reformatory concurred in the action of the Board and rendered valuable assistance.

Inasmuch as the considerations which governed this Board in the action finally taken relate directly to the general subject of provision for the criminal insane and insane criminals, it may prove of service to briefly refer to a few of them. The primary purpose in establishing the institution was, of course, to make special State provision for this class of persons. The intention was to secure for them treatment, not as *convicts* but as *insane* persons, with a full recognition, however, of the fact that they are of a class distinct from those usually provided for in our other asylums. This distinction should be borne in mind, as it should determine action, not only in the choice of a location and the selection of a site for an institution, but also in everything relating to its organization and management.

The larger proportion, though by no means all of those for whom this asylum is intended, are of the distinctively criminal class. Even as regards those escaping conviction on criminal charge by reason of insanity, it will be found that many, perhaps most of them, are persons of previously immoral lives, in whom insanity is the result or entailment of prolonged indulgence in vicious habits and practices. However strong our sympathy for them as insane persons, they are nevertheless of the criminal class.

An accomplished physician, who has enjoyed the somewhat exceptional advantage of an extended experience in the treatment of both the criminal and non-criminal insane, says: "I am led to believe that the element of crime, when interwoven with insanity, exerts a modifying influence upon the

mental manifestations of that disease, and that to this extent, in a large proportion of cases, the criminal insane, medically speaking, may be regarded as a distinct and separate class, the analogue of which is not found among the ordinary insane. They present certain characteristic mental peculiarities which experience in observing this class enables one to recognize as the indelible stamp of crime, and although the line of demarcation may not always be apparent to the casual observer its existence can, as a rule, be discovered and demonstrated if time and facilities for careful observation be had."*

It seems, therefore, to be established that the inmates of an asylum for insane convicts, as a body have not only the distinctive characteristics of the criminal class, but that these characteristics modify to a lesser or greater degree the manifestations of the mental disease under which they labor. The conclusion naturally follows that treatment to be successful must be based upon a recognition of these characteristics and their influence in disease as well as in health. This also explains the fact that a measurable retention of the rigidity and restrictions of the prison proves of actual service in an institution for insane convicts, by assisting the inmates in the maintenance of self control, and is thus promotive of quiet and good order; while in a general asylum the removal of every possible semblance of restraint is advantageous and necessary.

Aside from its undesirable proximity to the prison buildings, another more serious objection to the location of the proposed asylum at the point indicated was the restricted area of land available for the out-door occupation of its inmates. Employment as a remedial agency, and as a means of promoting the general well-being of the insane, is as effective and quiet as essential at an institution for insane criminals as for as any other class of the insane, and work in the open air upon a farm or in a garden, is of all modes of occupation the best and most generably adaptable. It is true the Legislature had fully appreciated this necessity and had very wisely authorized the Board to purchase thirty acres of land in case that at the Reformatory should not prove available; and it is also true that a very desirable tract and at a convenient distance was procurable, but by some oversight no money had been appropriated wherewith to pay for it.

Under these circumstances, the advisability of suspending all action and referring the whole matter to a succeeding Legislature was discussed. At the time, however, that the act establishing the asylum was under legislative consideration, as well as at the time this Board was called upon to take action under it, the State, in the matter of provision for the insane, had been unable to keep pace with its rapid growth in population. The asylums at Kalamazoo and Pontiac were already dangerously crowded. Nearly two years would be required to prepare the new institution at Traverse City for occupancy; and more unfortunately still, fully one hundred recent cases were each year denied treatment at the asylums, because of the transfer thereto of insane convicts from the State prison.

This Board shrank from the responsibility, by act of its own, of still further perpetuating these unfortunate disabilities, and after careful consideration decided, notwithstanding the serious objections stated, to locate the institution as indicated, that is upon the line of the south wall of the Reformatory,

* Dr. Carlos F. McDonald in twenty-third annual report of the New York State Asylum for insane criminals, p. 17.

with the administrative building at the southeast angle. This was accordingly done, and Mr. Lloyd was directed to proceed with the preparation of the plans and specifications, with a limitation in cost to conform to the restriction fixed by the Act. This limitation compelled the omission, from the excellent ground-plan prepared by Dr. Hurd, of one of its desirable sections. This, however, was unavoidable.

At a meeting of the Board held Feb. 12, 1884 (after an examination and report by the State Board of Health given below), the plans and specifications were officially adopted, and ordered to be transmitted to the board of managers of the Reformatory, to whom the Act assigned the work of construction.

Before definitely adopting the plans the same were submitted to the State Board of Health, who were invited to meet with the Board of Corrections and Charities, at the Russell House, in Detroit, Feb. 12, 1884.

The following suggestions made by the State Board of Health were adopted by the Board of Corrections and Charities, and the architect was instructed to make the plans conform thereto, viz.:

1. Additional fresh-air flues into the dining-room.
2. Carry the divisional diaphragms in the foul-air flues or ducts to the points where the air passes out above the roof; thus making an entire separation, throughout their extent, of the ducts for the removal of the foul air from the different sides and ends of the building; this being for the purpose of guarding against the danger of the pressure from the windward side preventing the outflow of foul-air from the opposite side or opposite end, of the building.
3. Specify the size of the soil-pipes.
4. Provide for additional privy accommodations—about twice as many seats as shown on plans.
5. Place the catch-basins at greater distances from the building, and provide for their ventilation other than up through the soil-pipe, which will not properly ventilate a catch-basin in warm weather when there are no hot steam pipes in the pipe-shaft.
6. Let the fresh-air opening into the foot of the soil-pipe be separate from the catch-basin. A trap might be placed just where house-drain enters catch-basin.
7. Let the waste-pipes from the kitchen-sinks enter a catch-basin separate from any one which receives flow from a soil-pipe.

The following report was made by the State Board of Health:

MICHIGAN STATE BOARD OF HEALTH.
Office of the Secretary, Lansing, Mich., Feb. 13, 1884. }

To the Michigan State Board of Corrections and Charities:

GENTLEMEN,—At a special meeting of the Michigan State Board of Health, held at the Russell House in Detroit, February 12, 1884, the plans for the proposed Asylum for Insane Criminals at Ionia, were presented by your Board, and explained by the Architect, Mr. Gordon W. Lloyd. (Some of the members of this Board had previously examined the site, and the work on the foundations, at Ionia.) The undersigned were directed by the State Board of Health to communicate to you the result of the examinations; which may be stated as follows:—

1. The site is not entirely satisfactory; the area of available high ground being too small, and being in the immediate vicinity of much low ground which is overflowed during some seasons of the year. (We have been informed that there was no appropriation for the purchase of other grounds.)
2. The general plan of the building seems to be well adapted for the safety of the health of the inmates. The heating and ventilation of the buildings might be more satisfactory if the steam-heating were prepared for it especially, separate from the present prison, and a fan was provided for forcing in fresh air at such times as the temperature of the air in the building does not differ much from the air out-doors.
3. A few suggestions were made by members of this Board, for the slight modification of the plans: with respect to additional fresh-air flues in the dining-room; the entire separation throughout their extent of the air-ducts for the removal of the foul air from the different sides and ends of the building; provision for additional privy accommodations; for placing the catch-basins at greater distances from the

building, and providing them with separate ventilation, etc., nearly all of which suggestions, it is understood, are accepted by the architect, and noted on the plans or specifications. (A memorandum of these suggestions is sent to the secretary of your Board.)

4. Considering the terms of the law, the amount of the appropriation, and the alleged number of insane criminals to be provided for, the plans seem to make the best provision for the health of the inmates, practicable, and they are, therefore, approved by this Board.

JOHN AVERY, *President.*

HENRY B. BAKER, *Secretary.*

From Act No. 206, Laws of 1881, Sec. 418 Howell's Annotated Statutes.

SECTION 7. That before the board of any charitable, penal, or reformatory institution shall determine on the plan of any building for school purposes, living rooms, work-rooms, or sleeping rooms for inmates, or on any system of sewerage, ventilation or heating, which have been authorized by the legislature to be constructed, such plans shall be submitted to the Board of Corrections and Charities and the State Board of Health for examination and opinion thereon; and the board so submitting such plans shall, in its biennial report show to what extent they were approved by the boards so examining them. That it shall be the duty of said State Boards to visit said penal, charitable, and reformatory institutions, when necessary, to make the examinations herein required, and their official expenses necessarily incurred shall be audited by the Board of State Auditors and paid from the general fund.

PROCEEDINGS OF THE BOARD.

This section has been in force since 1881. In the performance of its duties under the law, the Board has visited each Institution presenting plans for examination, listened to explanations by the Board of Control, executive officers and architects, and have made such suggestions and recommendations as to them seemed desirable, and after full consideration, have made reports to the Boards severally in charge.

In some cases they acted jointly with the State Board of Health. In others each board has acted separately and made separate reports.

The plans examined in obedience to the requirements of this act are

1st. For a Hospital in connection with the Female Dept. at the Michigan Asylum for the Insane at Kalamazoo;

2d. For an additional building at the Institution for the Deaf and Dumb at Flint;

3d. For a double cottage, and administration building at the Industrial Home for Girls at Adrian;

4th. For additions to the School for the Blind at Lansing;

5th. For a Hospital at the State Public School at Coldwater;

6th. For the North wing at the State Reform School at Lansing.

1.—PLANS FOR A HOSPITAL AT THE MICHIGAN ASYLUM FOR THE INSANE, AT KALAMAZOO.

The following report was made to the Board of Trustees:

LANSING, June 12, 1883.

To the Board of Trustees of the Michigan Asylum for the Insane:

GENTLEMEN,—In accordance with your request and the provisions of Sec. 7, Act No. 206 of the Laws of 1881, the Board of Corrections and Charities met at the asylum, at Kalamazoo, on the 7th day of June, 1883, and carefully examined the plans presented for their inspection for an infirmary in connection with the female department, for the erection of which an appropriation of \$9,000 was made by Act No. 88, Laws of 1883. They also examined the proposed site.

The plan for a structure of brick, 29x81 feet, with projections, two stories high,

they consider well adapted to the purpose for which it is designed, and as convenient and commodious as it can be made with the money at your disposal, and I am instructed to say that said plans have been approved by the Board.

Respectfully yours,

W. J. BAXTER,
Secretary.

II.—ADDITIONAL BUILDING FOR THE DEAF AND DUMB AT FLINT.

The Board of Correction and Charities and a committee from the Board of Health met at the Institution for the Deaf and Dumb, at Flint, June 21st, 1883. By invitation by the Board of Trustees, and assisted by the said Board of Trustees and the Architect, they carefully examined the plans presented and the proposed site, and united in suggesting the following changes in the plans presented:

1. To provide for heating in the basement, and to place the foul air shaft in the wall between the dining-room and the sitting-room, with at least five cubic feet of space from heating flues and partitions, and so divided as to afford a separate foul air shaft for each apartment, with a heated duct in the center to give draft, the heat from the kitchen to be utilized for that purpose so far as practicable.

2. That sewerage be carefully provided for and shown on plan and carried to the river.

3. To change the proposed position of the building so as to afford more light and air by changing front, so that the end, or narrower part, shall be connected with the present building and extend lengthwise from it.

4. To finish the third story for dormitories for pupils in the new building, leaving the present chapel for use as such, and converting the present dining-room into an exercise and play-room, instead of using the present chapel for dormitories, the present dining-room for chapel, and third story of new building for play-room, as proposed in this plan.

5. That new plans, embodying the proposed changes, and showing fully sewerage, heating, and ventilation be prepared and again submitted to the Board of Corrections and Charities and the State Board of Health for examination.

The Board of Trustees of said Institution subsequently informed the Board of Corrections and Charities that they had adopted all the above suggestions.

The newly prepared plans were submitted to the State Board of Health and a committee of the Board of Corrections and Charities at Muskegon, on the 24th day of August, 1883, and approved.

III.—DOUBLE COTTAGE FOR THE INDUSTRIAL HOME FOR GIRLS, AT ADRIAN.

On the 22d day of June, 1883, the Board met at the Industrial Home for Girls at Adrian, on the invitation of the Board of Control (Dr. Baker of the State Board of Health being also present, though not joining in the report for the reason that he had not been specially designated by the State Board of Health for the purpose), and assisted by the Board of Control and the architect, carefully examined the plans presented, and the proposed site of the double cottage, and after fully considering the same, afterwards on the 25th day of June made to the Board of Control the following report:

OFFICE OF BOARD OF CORRECTIONS AND CHARITIES,
LANSING, June 25, 1883.

To the Board of Control of the Industrial Home for Girls:

The Board of Corrections and Charities, having carefully examined the plans for an Administration Building and Double Cottage submitted by your Board, and the

grounds where it is proposed to erect the same, and listened to such explanations as have been made in regard to the proposed buildings, have instructed me to report:

1. That in the opinion of this Board the space between the present building and the site whereon it is proposed to erect the new building, is not sufficient to secure necessary sunlight, and open air space and to give the wings sufficient spread. They do not regard forty feet, as shown on the plan between the interior walls of the wings at the rear end as sufficient. (In deference to the opinion of this Board the new building was placed considerably in front of the place designated on the plan, but not so as to increase the spread of the wings, and the objections of this Board to the plans in this respect were not entirely obviated.)

2. The plan shows the wings but two stories in height, and this Board is of opinion that if the building is erected on the site proposed, the plan should in this respect be adhered to. This comment is made because of a suggestion on the part of the Board of Control, or of some of its members, that it was possible it might be decided to carry up the wings three stories above the basement.

3. With regard to heating, ventilation, and sewerage, the Board desire fuller plans and specifications before expressing an opinion. They were not able to apply the verbal explanations to the plans, so as to determine with any certainty, just what was contemplated and therefore before expressing an opinion desire plans so full and explicit that there will be no room for misunderstanding or mistake.

4. If the location of the building is changed so as to give sufficient space for the purpose, this Board would recommend that the wings, instead of being nearly parallel as shown in the plan, or even more widely spread, as advised at the meeting at Adrian, shall be so placed that one wing will be at right angles with the other.

5. In the opinion of this Board as a protection for the inmates in case of fire there should be from the second story in the right hand wing a stairway in rear of the large register shown on the plan.

6. The building as shown on the plan, aside from the foregoing criticisms, this Board regards as well adapted to the purpose for which it is designed.

In view of the plan upon which the other cottages are constructed they would advise that this cottage be constructed with special reference to the safe keeping of the inmates, and be used for the worst or lowest grades. Respectfully submitted.

By order of the Board.

W. J. BAXTER,
Secretary.

IV.—ADDITIONS TO THE SCHOOL FOR THE BLIND.

The Board met at the School for the Blind, at Lansing, July 6th, 1883, on invitation of the Board of Control (Drs. Avery and Baker, of the State Board of Health, being also present), to examine plans for a wing to be placed on the south side of the main building for use as school-rooms and dormitories.

The plans were carefully examined, with the assistance of the Board of Control and the architect, and the site inspected. Suggestions were made as to slight changes, which were approved by the Board of Control and entered upon the plans, and so far as presented the same were approved, and the following report made to the Board of Control:

OFFICE OF THE BOARD OF CORRECTIONS AND CHARITIES, }
Lansing, July 6, 1883.

To the Board of Trustees of the Institution for the Blind at Lansing:

GENTLEMEN:—The Board of Corrections and Charities having at your request visited the institution under your charge, and examined the plans for the wing which you propose to erect on the south side of the main building so far as presented (the specifications not having been prepared or submitted), and having also examined the grounds, and listened to the explanations of your Board, and of the architect, have instructed me to say:

That, in the opinion of this Board, the building, as shown on the plan and explained by the architect, is well adapted to the purpose for which it is designed; that with the slight changes suggested, so as to carry the pure air direct in flues to the heating coils, instead of into the sub-basement as a general reservoir, such plans have the full approval of this Board.

The plans for the north wing, though not fully prepared, are understood to be,

substantially, duplicates of those for the south wing (the south wing being intended for the girls and the north wing for the boys), are also approved, subject to the same slight modifications as suggested for the south wing. Respectfully submitted.

By order of the Board.

W. J. BAXTER,
Secretary.

V.—HOSPITAL FOR THE STATE PUBLIC SCHOOL.

The Board visited the State Public School at Coldwater, June 7, 1883, and examined the plans for the Hospital submitted and the grounds upon which it was proposed to erect the same, and made suggestions as to some modification of the plans, and laid them aside for further consideration.

They were subsequently examined as amended and the following report was made to the Board of Control:

OFFICE OF THE BOARD OF CORRECTIONS AND CHARITIES, }
LANSING, August 9, 1883.

To the Board of Control of the State Public School at Coldwater:

GENTLEMEN,—The State Board of Corrections and Charities have made a careful examination of the plans for a hospital building for the Institution under your charge, submitted under Sec. 7, Act No. 206, Laws of 1881, and have instructed me to report—

That in the opinion of this Board the ground plan of the building is well adapted to the purposes for which it is intended; that in the opinion of the Board there should be a fireplace in each of the convalescent rooms, with separate chimneys, and the Board recommends that the plans be so modified as to include such fire places and chimneys. That with such modifications, the plans meet the approval of this Board.

Respectfully submitted,

By order of the Board.

W. J. BAXTER, *Secretary.*

VI.—STATE REFORM SCHOOL.

On the 24th of October, 1883, the Board of Corrections and Charities met with the Board of Control of the State Reform School, accompanied by the Superintendent and the architect, and carefully examined the plans for the north wing of the main building as presented and explained.

This building was shown on a plan with a central building and a south wing which it is proposed at some future time to ask appropriations to erect in place of the present structures, which are old and must sooner or later be torn down to give place to those better suited to the purpose.

The following resolution was adopted and a copy sent to the Board of Control:

Resolved, That the Board of Corrections and Charities recommend that the plan of the ventilating shaft be so changed as to provide separate flues from the kitchen, the dining room, and the second story; each separate flue extending the whole length of the shaft, and that the plans so modified meet the approval of this Board.

REQUESTS MADE TO THE STATE BOARD OF HEALTH AND REPORTS OF THE SAME

The Board after examinations of some public buildings of Penal, Charitable, and Reformatory State Institutions and of Jails and Poorhouses, acting under the provisions of Sec. 1623, of Howell's Annotated Statutes, requested the State Board of Health to report upon the sanitary condition of such buildings, and Dec. 23, 1883, the following resolutions were adopted and communicated to the State Board of Health:

Resolved, That the State Board of Health be, and they are hereby requested, by committee or otherwise, to visit the jails in the counties of Barry, Jackson, Van Buren, and Washtenaw, and poorhouse and asylum in connection with the same in

Wayne county, and to examine the same in reference to their sanitary condition, and to report to this Board.

Resolved further, That the said State Board of Health be requested to endeavor to enlist the local boards of health in the several counties above named in securing better sanitary conditions in said institutions.

And reports were received in answer thereto as follows:

Examination of Barry County Jail.

REV. GEO. D. GILLESPIE, D. D., *President of State Board of Corrections and Charities:*

SIR,—In accordance with the request of the State Board of Corrections and Charities, a committee from the State Board of Health, consisting of Drs. John Avery and Arthur Hazlewood, visited the Barry county jail on the 28th day of February last. The committee arrived in Hastings about 7 o'clock in the morning, and through the kindness of Walter S. Wilkins, was introduced to the following gentlemen: Rev. J. W. Bancroft, Dr. Wm. E. Upjohn, and J. H. Dennis of the Hastings Banner, all of whom accompanied the committee through the jail. At the jail we found Mrs. J. G. Cressey, wife of the sheriff, who showed us every courtesy and in every way most cheerfully aided us in the examination.

The building is an old two-story brick, built some thirty years ago. The first floor is occupied by the sheriff and his family; the second story as the jail proper. This floor is reached by very narrow, steep stairs, the landing of which is about two and one-half by three feet—being the space between the grated end of the main hall and the cell designed for the use of female prisoners. A hall seven and one-half feet wide runs through the center of the building north and south. Upon the west side and opening from it are three cells—two eight and one-half by eight and one-half feet, and one five by eight and one-half feet, the latter dark. On the east side of the building is a narrow passage way some two and one-half or three feet wide, and opening from it on the west are two cells six and one-half by five and one-half feet, both dark. At the north end of the main hall, and separated from it by the narrow passage described as the landing to the stairs, is a cell about eight by eight feet, designed to be used for the confinement of female prisoners. The cell is in plain view of the main hall, occupied by the men during the day, with nothing to prevent conversation between the occupants of the two. There is no provision for warming this cell; but in one corner there is a seat and an opening directly into the privy-vault, situated just outside the north wall of the building. On the opposite side of the partition wall is another seat and opening, for the use of the occupants of the hall, and in like manner communicating with the privy-vault. There is no trapping of any kind in the open shaft leading from these seats to the vault, nor is there any water for use in it.

An old privy-vault, in use for twenty years, is located under the south end of the building. This was filled up when the new vault was made about six years since. The old well and the old vault were within fifteen feet of each other. The new well now in use, is located some eight or ten feet from the barn, and between it and a compost heap about thirty feet distant, and within thirty-five feet of two privy-vaults. The well is about thirty feet deep.

The jail is warmed by means of a hot-air furnace located in the basement.

A wooden box, designed for the admission of fresh out-door air to the hot-air chamber, was closed on the day of our visit, but between the slide and the hot-air chamber the box was sufficiently open to admit plenty of air from the dark and unventilated basement. The heated air is carried by means of a tin pipe to an opening near the center of the main hall. Around this opening the men sit during the day, reading or playing cards, smoking or chewing tobacco, and using the opening as a convenient spittoon and a place in which to deposit their exhausted tobacco quids. There is not the slightest attempt at ventilation in any part of the building; and when the warm air comes up from the dark and unventilated basement, laden with the fumes of vaporized tobacco quids and the excretion of diseased lungs, and mingles with the exhalations of eight or ten not over clean prisoners and the gases arising from the privy-vaults, the stench must be simply intolerable.

No argument is needed to add to the force of the simple statement of the condition of this jail. That a county of thirty thousand inhabitants, intelligent, humane, and rich, will long tolerate such a place for the confinement of unfortunate human beings, after public attention is once called to it, the committee cannot for a moment believe.

This jail was built when the county was new and poor. It has proved a safe place and this, in fact, is its only merit for the confinement of criminals and suspects,

and beyond this the people have probably given it very little thought; but when their attention is called to its true condition and positive unfitness for the purpose for which it is designed, the committee will do the people of that prosperous county the justice to believe that both their pride and humanity will lead them to demand of their county legislators at least a decent place for their sheriff and his family to live, as well as for the confinement of their criminals.

Greenville, Mich., March 12, 1884.

JOHN AVERY,
ARTHUR HAZELWOOD,
Committee.

Examination of Washtenaw County Jail.

MICHIGAN STATE BOARD OF HEALTH,
Battle Creek, Mich., April 8, 1884.

GENTLEMEN,—Your committee, accompanied by Dr. W. F. Breakey and Dr. George, president of the city board of health and city health officer, visited the jail at Ann Arbor, February 5th, 1884.

The jail is a two-story structure, the front portion of which is occupied by the jailer and his family. The quarters for male prisoners consists of two tiers of cells opening into a corridor which extends around three sides of the rectangular portion of the building occupied by the prisoners. The first feature of the place which attracted particular attention was the foul odor which was plainly perceptible as soon as the door leading into the prisoners' quarters was opened. The sheriff stated that the odor was sometimes so offensive as to be absolutely intolerable. At the time of our visit the jail was occupied by only four or five prisoners; but we were informed that frequently thirty or forty were confined at once, although the accommodations were only sufficient for a much smaller number.

The water-closets were found located at one corner of the prisoners' quarters, opening directly into the general corridor. A more ingenious arrangement for producing unsanitary conditions of the worst sort could scarcely be devised than that adopted in the construction of the water-closets connected with this jail. From the bottom of the shallow vault a sewer-pipe leads to the bank of a creek running in the rear of the jail, a few rods distant. The sewer-pipe runs out of the ground about two feet above the surface of the water. As a natural consequence, in the winter time the outlet becomes obstructed with frozen excrement, allowing the sewer to become choked. When the vault becomes filled up the outlet is thawed out and the accumulations drawn out. The sheriff remarked that on one such occasion the man employed to remove the obstruction built a fire at the outlet of the sewer for the purpose of thawing it out. On returning after an absence of a few hours and entering the prisoners' quarters, the jailer found them nearly suffocated with the smoke which had ascended through the sewer-pipe. This fact was sufficient evidence of the dangerous character of the contrivance, which was by the originators undoubtedly considered a very ingenious and labor-saving arrangement.

On looking about for means provided for ventilation, we found the only regular provision for air-supply was through this same sewer-pipe, by way of the filthy vault, into the corridors. Whenever the windows were open, unless the wind happened to be blowing toward the open windows with sufficient force to drive the air inward, there must of necessity be an in-going current of air from the sewer up through the vault. In the summer time the foul air of the vault is undoubtedly driven into the corridors through the sewer, whenever the wind happens to be in such a direction as to strike the mouth of the sewer.

On entering the women's quarters, on the second story, we observed at once the same foul odor so noticeable below, and on investigation found that the privy accommodations were in direct communication with those of the men below, the same vault being used for both, and the anemometer showed that a strong current of air was constantly ascending into the women's quarters, from the men's quarters, being drawn down through the privy seats of the men's closets, through the vault, and thence upward through the upper water-closets into the women's quarters, thus furnishing the female prisoners, when any such were so unfortunate as to be confined in this pestilential place, a doubly contaminated air as their fresh-air supply. The opening of a window on the side of the house away from the wind was sufficient to establish a strong current into the room in the shaft leading to the common vault. Taken together, the arrangements of this jail seem to be the most perfect possible for securing an unsanitary condition of the most aggravating character.

If the county jail of Washtenaw county does not afford the jail physician a liberal amount of professional business it must be attributed to hardness of constitution on the part of the inmates rather than to the absence of adequate causes of disease.

The attention of the county authorities has previously been called to the unsanitary condition of this jail at various times, and particularly by Dr. W. F. Breakey, who was physician to the jail for the year 1883. We quote the following from Dr. Breakey's report to the board of supervisors, dated October 12, 1883, a certified copy of which he very kindly furnished us.

The diseases most prevalent have been intermittent, remittent, and other forms of malarial fevers, rheumatism, bronchitis, pneumonia, tonsillitis, diseases of the genito-urinary organs, and diarrhea, together with some minor cases of illness and injury. Fortunately no case of contagious disease has occurred, though there have been numerous cases of disease more or less communicable. Between fifty and sixty visits to these cases were made, frequently prescribing for and dispensing medicine for several patients at each visit.

Though perhaps all I can tell you as to the insitary condition of the jail is well known to most of you, yet I should feel that I neglected a public duty as well as an opportune occasion to strengthen public opinion upon the need for some marked change for the better if I did not urgently call attention to this subject, which, to speak of it in no other light (I do not propose to consider the moral and humanitarian aspect of the question), is inseparable from the question of sickness and medical attendance.

That there is not more sickness is probably due to the short time that most of the prisoners are confined at one commitment, and to the efforts of the authorities in charge to disinfect as thoroughly as practicable, and destroy germs of endemic diseases before they can become active. In the lower or men's ward it is next to impossible to keep the air at all pure at the best, and it is sometimes so foul as to be sickening, particularly when it is crowded as it often is, when too cool to have the windows open.

There are no hospital facilities, not even a room to which a prisoner taken sick in this place can be removed, or in which a case of suspected or contagious disease can be isolated, or in which youthful offenders can be separated from those hardened in crime; and it is seldom that the woman's ward above is available for such purposes. I do not wish to be understood as having a morbid sympathy with law breakers, such as would provide them better quarters and living than are possessed by the average citizen who has to support them in idleness (on the contrary I would advise for the convicted prisoners and the "tramp" clean and wholesome but very plain and simple food); but I believe the law only contemplates in confinement of a prisoner security for appearance when wanted, or punishment for offenses committed. The sentence does not add exposure to a sickening atmosphere or to communicable diseases.

Innocent and cleanly persons may sometimes be so unfortunate as to be confined in jail; as frequently are insane persons, for security until they can be sent to asylums. And whether it be law it would seem to be justice that a healthy man confined in a county jail, who should become disabled by a preventable disease contracted there would have a claim for damages.

One other matter of opinion which to me seems important I give for what it is worth, that is if some plan could be devised whereby the great number of lazy vagrants and "tramps" now resorting to the jails of the State as a winter quarters could be made to work ten hours a day, in my opinion it would do more to break up the vagabondish, demoralizing lives of the average young, hale, hearty, able-bodied men "tramps" who contribute the largest quota to our jails in winter; and if it did not make them wholly self-supporting or even materially lessen the cost to honest, industrious tax-payers who now support them, they would at least be forced to some healthy industry, and on getting out might prefer to work elsewhere for themselves rather than to work in jail for the county. An honest, industrious tramp looking for work would prefer to work that way for board until he could find employment rather than be idle in the sickening atmosphere of a crowded jail.

Lastly, should this board consider the project of building a new jail I would suggest from a sanitary point of view that provision be made for good ventilation, plenty of good water, privies and closets so disconnected from jail wards as to render infection from that source impossible, and, in the absence of sewerage, dry-earth closets instead of vaults, a hospital room for separation and care of ordinary cases of illness, and another room for the isolation of suspected cases of infectious diseases and of such as may be communicable.

Very respectfully,

W. F. BREAKEY.

All of which is respectfully submitted.

J. H. KELLOGG,
V. C. VAUGHAN,
Committee.

Report of a Sanitary Inspection of the Wayne County Almshouse and Wayne County Asylum for the Insane, made by a Committee of the State Board of Health, March 22, 1884.

The committee have the honor to make to the State Board of Health the following report of a sanitary inspection of the premises mentioned in the heading, situated in Wayne county, west of Detroit twelve miles, on the line of the M. C. R. R., and midway between the villages of Dearborn and Wayne. The committee was accompanied by Hon. L. L. Barbour, of Detroit, member of the State Board of Charities.

The almshouse consists of a two-story brick building with basement, 46 feet by 36 feet for offices for superintendent of almshouse, and for dining-rooms, parlors, and living and sleeping-rooms, and kitchen for superintendent and family and matrons and servants of the almshouse. This building is immediately connected by a covered way with the main building for the inmates. The main building is L shaped and is three stories in height, each of the two rectangles being about one hundred and thirty feet in length by about thirty-eight feet in width. These buildings face the south. The ground is gently rolling, and is a gravelly clay loam with more or less sandy

loam, and is an open country. It is on the edge of the drift hills which extend from Oakland into Hilledale county. The south branch of the river Rouge runs in an easterly direction through the north end of the large farm and affords an excellent drain for the sewage from all of the county buildings. A large glazed crock sewer, eleven inches in diameter, runs from the almshouse into this creek. Three twelve-inch oval brick sewers carry off the sewage from the asylum into the same branch. All of these sewers receive storm water from the roofs of the main buildings.

The water-supply is from a spring in a sand-hill, three-fourths of a mile away towards the south and higher than the site of the county buildings. The spring has been rendered largely productive by laying tile drains radiating from it like the spokes of a wheel, deeply set in the sand. The water which is of moderate quantity but of good quality, is received through an iron pipe into a brick reservoir sunk as a well midway between the almshouse and asylum for the insane, or about eight rods from the buildings. An artesian well about one hundred and sixty-four feet in depth has been recently bored and water said to be of good quality rises to within four feet of the surface, and flows into a brick cistern in the immediate vicinity of the other reservoir. The spring and well together yield an abundant and wholesome supply of water at all times and seasons, uncontaminated by any surface drainage or decomposing material. A hot air-engine of one and one-half horse power pumps the water into an elevated tank capable of holding six hundred barrels, from which it is distributed through pipes to all stories of the two buildings. The hot-air pump can raise the water to the elevated reservoir at the rate of one thousand gallons per hour, at an expense of about twenty-five cents per day for fuel. The cost of the engine and pump was about \$350. An additional elevated tank is desirable in case of repairs being required upon the one now in use; or in case of repairs being required upon the one now in use; or in case of fire to give a large and immediate supply. In these two most important matters in a sanitary point of view, namely, good water and good sewerage, nothing but favorable criticism can be made. When we come to consider other important factors in the production of diseases, which do predominate, the limited sickness and mortality must be naturally inferred as due largely to the good water and the adequate drainage and sewerage.

At the time of our inspection, there were present five hundred and nine (509) men, women, and children in the almshouse (261 men, 113 women, 35 children), exclusive of officers and attendants who number about a dozen. At the asylum for the insane there were two hundred and ten (210), and nine attendants.

Upon inspecting the buildings at the almshouse, the women's hospital and wards were first visited. It consists of a large rectangular three-story brick building, facing the south (88 feet by 40 feet) and is directly north of the officer's quarters. A hall divides the first story, running north and south across it. The first ward to the right on first or ground floor is a ward for women, 40 by 38 feet, with ceiling 10 feet high. It contains 21 single beds; 16 women and two infants were in this room, and the beds were all occupied at night. It was found to be well-lighted by a row of windows of good size on each side, about 16 in number, and was warmed by a stove. The east end was divided into two wards, also for women, each about 24 by 16 feet, and eight feet to ceilings; one contained 8 beds, and was occupied by 8 women and 1 infant; and the other contained 9 beds and was occupied by 9 women and 2 infants. On the west side of the hall was a dining-room, 15 by 30 feet, and 10 feet in height. The dinner which was being served appeared to be wholesome and nutritious, and very good soup and excellent bread were on the table. The bread, made in the bakery of the institution, of a very good quality of flour in which the whole grain, except the bran, was used, is excellent in quality and seemed to be used in sufficient quantity.

Four lying-in wards were opposite the dining-room, each 12 by 16 feet, with 10 foot ceilings. There were four single beds in each ward. There was a large window and door in each ward. The beds in these wards were all occupied at night, although there were no puerperal women in the hospital at the time of the inspection. Dr. Bennett, the physician of the asylum and almshouse, had attended this hospital for about three years, and had assisted at 160 confinements, but had not had a case of puerperal (childbed) fever during that time.

A hospital dispensary was next the dining-room, and was of the same size as the wards for lying-in women.

The second story was divided the same as the first floor, and the ceiling is the same in height. Thirty-nine single beds were arranged around the walls and at the east end. Thirty-nine women and one child, five years of age, an epileptic, occupied this ward, which was well lighted by half a dozen large windows on each side. West of the hall on this floor were seven rooms and a hall. One of these rooms was

used for a school and was fitted up with school-desks and seats, blackboards, etc. School was held each day, according to a report of the superintendent of the almshouse. Seven women occupied the rooms, which were nicely fitted up, and intended for a more respectable class of elderly women than are ordinarily found in poor-houses.

The third floor was intended for the children's ward or nursery, and was 60 by 38 by 9 feet; there were 34 beds in this ward; 25 women and 24 infants or young children were in the ward. It was well lighted by plenty of large windows on each side, and was heated like the two other large wards on the lower floors, by a large stove in the center of the room. The western portion of this floor was not connected in any way, but belonged to the men's department and was occupied by men, who were received into it from the other stairs in the northern part of the building.

On the first floor of the large rectangle belonging to the male department, running north and south and at right angles with the women's ward, is the hospital for men, 78 by 32½ by 12 feet, a very large ward indeed. Twenty-seven patients were in the hospital, but only four sick enough to be confined to their beds. These four were very old men with chronic bronchitis and anæmia. The large stove in the center of the room had a pipe enclosed with a jacket, intended to produce a current of warm air which was to aid in ventilation of the ward. It was really of some service, but quite inadequate to the work. The idea was a good one so far as it was possible to carry it into effect by one pipe.

The bath room with two tubs was in the north end of this ward, and the water-closet in the same vicinity connected with the sewer. The facilities were quite insufficient for the proper bathing of the inmates, provided the bath was used for its moral and sanitary virtues.

On the second floor, in a ward 56 by 32 by 10 feet, were 47 beds and 32 bed-ticks on the floor; all the beds and ticks are used at night—old men's ward. The second floor north end ward, 26 by 20 by 10½ feet, had 13 patients. This ward is used for cases of syphilis.

Third floor, general reception ward, 78 by 42½ by 9½ feet, 85 beds and 36 bedticks usually used, sometimes 14 additional bedticks added at night. Usual complement 121 men at night. Third floor, ward No. 9, old men's ward, rather better class of old men; ward is 56 by 34 by 9 feet; has 52 beds and 19 bedticks, all occupied at night.

Cottage, third story, ward 32 by 40 by 12 feet; has 13 beds; better grade of paupers. Second story, boys' ward; 8 beds (three of them double), 30 by 40 by 11 feet; 8 boys and 3 men occupants. Second story, east end ward. Ward 12 by 32 by 11 feet, 1 ventilator in place of chimney, 12 by 14 in. grating; 4 idiotic youths (congenital) from 3 to 24 years of age, were the occupants.

In the middle of the court was a building used as a bakery and kitchen.

The committee was pleased to find a general air of cleanliness and neatness about the rooms and beds and about everything pertaining to the almshouse and asylum.

The diet was good so far as we had opportunity to examine it. Several cows are kept on the farm. The milk was good, but in what quantity it is furnished the hospitals and children I am not informed. The common vegetables are in part raised upon the farm and the balance required is obtained of neighboring farmers.

The limited space into which so large a number of inmates are crowded in all of the large wards would prevent the successful introduction of any system by which a proper and sufficient ventilation could be afforded. Either more room must be furnished or the number of inmates must be reduced to better the condition of affairs. As a general thing, no attempt at ventilation has been attempted. In one ward the number of cubic feet of air allowed per inmate has reached the almost unparalleled minimum of 240, not per hour but per night. From 1,000 to 3,000 cubic feet per hour has been the estimate in the construction of army barracks and hospitals, with an efficient method for ventilation in keeping with these requirements. Consider the women's ward, second floor, 38 by 60 by 10 feet—21,600 cubic feet ÷ 40 = 540 cubic feet per inmate. Two doors open into it and 12 windows, all shut. The air can not be changed in cold weather during the night to any perceptible extent. The stove heats the room, and no ventilators are in use. In mild weather the summer ventilation by doors and windows changes this condition, but during seven months of the year, and when the ward is most crowded, the doors and windows are shut.

On the general reception ward for men, third story, this condition is much worse 78 by 42½ by 9½ feet = 31,492 cubic feet; 31,492 ÷ 121 = 260 cubic feet per man. Then 135 men occupy the ward, as is sometimes the case in severe weather in winter, a number of cubic feet per capita is reduced to 232. There is no opportunity for any perceptible change during the whole night. I doubt whether this condition of affairs is paralleled outside of floor lodgings of a few tenement houses in New York,

Liverpool, and Glasgow; for the reason that where there is a large pauper class, as in Great Britain, the system of unions, work-houses, and the frequent government inspections of them, prevent this phenomenal crowding.

In view of the crowded condition of the wards, the superintendents of the poor intend building a new reception ward, where those coming to the almshouse may be received and inspected, and from which those having disease of any kind may be sent into the proper hospital ward, etc. This will be of great advantage in a sanitary point of view. The superintendents intend also to improve the ventilation of the wards by a system similar to that in the House of Correction in Detroit.

It will be noticed that there were 361 men and only 113 women in the almshouse at the time of inspection (March 22, 1884), more than three men to one woman. This may be accounted for in several ways. Men travel about the country in search of work, or in search of more agreeable work, or of more lucrative employment. In the nature of things they are more apt to cut themselves loose from their old associations and locations. There are more intemperate men than intemperate women, a prolific cause of want of employment. The disparity between the sexes in Wayne county is not very marked and does not bear largely on the case in point. On the other hand, women are weaker and more helpless than men, and are tied down largely by children left in their care, and indeed quite a large number of the women in the almshouse were there solely on account of their little children weighing them down and rendering them unable to be self-supporting, and there should have been found a much larger number of women in the almshouse than of men. The cause of the inverse condition of affairs from the legitimate one lies in the province of public morality rather than in sanitary science, and must be relegated to the department of charities and corrections.

It was estimated that about one-half the men were quite able to support themselves by manual labor, and should have been at work instead of being supported by charity and demoralized by idle living. It may not be strictly in the province of a sanitary inspection to suggest that the number of inmates should and could be largely reduced at the poor-house, and that fully one-half the men should be sent off or be made to work. There is latent power there, if properly directed, to more than half pay the expenses of the whole institution.

The impression of the committee was that the institution was fully as large as the county needs, if not too large for its actual necessities, if managed on the economical basis of working those able to work; and that there was a tendency on the part of the authorities to develop and extend the institution, rather than to limit it. The fact that idleness is encouraged by keeping half a regiment of able-bodied men in food, clothing, and shelter is patent; and so far the institution is demoralizing in its tendencies. The introduction of different forms of manual labor, and the commitment of paupers for definite terms of service, by the proper magistrates, with a certain per cent of earnings saved for the pauper, would be a great benefit to those able to work. This should include the commitment of all tramps and vagabonds who seek the shelter of the county house on Saturday evenings, some 25 or 30, and raid it through the country and city during the week, greatly to the detriment of the community, in the frequency of criminal assaults of various kinds and in thieving and in malicious trespass. The views of the asylum and almshouse authorities were in accord with the committee in this matter.

The asylum for the insane was visited and inspected. It contained, as already mentioned, 210 inmates, and 9 attendants, besides the physician and matron. The building is about 200 feet west of the poor-house. It faces the south and is rectangular in shape, and consists of two stories and basement, with two new additions on north side. The surroundings are excellent; and the situation all that could be desired. The water supply and drainage and sewerage have already been referred to as excellent.

The Mott water-closet is in use and the water-closets and urinals are necessarily in close proximity to the general wards and must be quite secure and simple in structure to meet the requirements of an asylum for the insane. They were in good condition and fairly ventilated. Some improvement is being made in this direction.

The halls have abundant light and are high and airy. The light comes chiefly from the south or front of the building. The physician's quarters are midway of the building.

The eastern half of the asylum is for women, and the western half is for men. The first ward east, 27 by 60 by 12 feet, is chiefly used for epileptic women; it contains 22 single beds; there are two ventilators, 12 by 14 inches in flues in chimney. The second ward, 18 by 66 by 12 feet, is for older women of better class of people. This

is heated by one stove, with hooded ventilators around the pipe, not at all adequate to ventilate the room, although of some service.

Second floor, third ward, 66 by 18 by 16 feet; off this hall are twelve rooms, 8 by 10 by 16 feet, with two single beds in each. Second floor, fourth ward, 27 by 60 by 11½ feet, with 18 single beds; jacket ventilator on pipe.

New addition, two stories; 12 rooms 8 by 11 by 12 feet; hall 34 by 54 by 12 feet; two beds in each; one Mott water-closet; one bath-tub.

The west wing, men's ward, corresponds to the east wing in size, shape, and general arrangement, including the new addition.

There were five cells in the basement which will be disused in a short time, probably by May 1, 1884, so soon as the new additions have been finished. Certain cases of violent insane have been kept in the basement at times since the opening of the asylum, and the committee are glad to know that they are to be dispensed with so soon.

The committee were sorry to notice that the laudable efforts of the superintendents of the poor to ventilate the new additions was likely to prove a failure from the adoption of a very defective plan. The ventilating flues are all in the outside wall, with registers near the ceilings. These flues conduct into an open garret and a latticed cupola in the center of the garret opens a way out in case the air is warm in the garret. The objections to this plan are too numerous and too obvious to require entering into in this report, and particularly as the building has been already constructed.

The necessity for a more varied diet and a substitution of certain articles rather than an addition is essential in all hospitals; and the insane must be considered as invalids; and many are cured by a nutritious and assimilable diet, particularly among the poor.

Some industrial employment for the insane is desirable in view of its effect upon the mental condition. To feel that they are of some little service and that they can do some little work and are occupied will have its effect upon a certain per cent of the insane and may be employed as an aid to their restoration.

Increasing the number of attendants so that the insane might be more out of doors in the open air would be a great desideratum. It seemed possible that these might be furnished from the almshouse without much difficulty.

Some more effective system of ventilation should be effected here as well as in the almshouse. Of course any plan of ventilation involves some expense. Warm or heated air must be the motive power, and the warm and used air must be supplied by fresh air, and this must be warmed; and this cannot be accomplished without some expense in heating it. In consequence of the better ventilation the tone and strength of the inmates would improve and a large number would be able to go out from both institutions.

The following correspondence between the chairman of the committee of inspection and the physician of the asylum, is given:—

MICHIGAN STATE BOARD OF HEALTH, }
Detroit, March 20, 1884. }

Dr. E. O. Bennett, Medical Supt. Wayne County Insane Asylum:

DEAR DOCTOR,—I expect to make a report to the State Board of Health on the 8th proximo. Will you kindly send me by early mail a report showing from diagrams of your hospital-building the windows and doors of the several wards, with size of each as near as may be, and also the size of the ventilator in the roof new addition.

(1.) I would like also a record of the sickness and mortality for the past 2 or 3 years, with average number in hospital.

(2.) Have you opportunity to give the insane fresh air and exercise out of doors?

(3.) Have you a proper and sufficient number of attendants to permit you to afford such liberty as is most conducive to a cure.

(4.) Is the ration afforded such as a majority of insane require for their proper treatment, according to the experience of other hospitals for the insane?

(5.) Have you any fund or method by which the ordinary ration suitable for working men in out of door employment can be exchanged for a lighter and a more assimilable food?

Please make such suggestions as you deem expedient in order to complete my report.

Please send a copy of diet list for the week in which this inspection was made.

Please return this letter with your report in order that it may be embodied in my report.

Very respectfully yours,

HENRY F. LYSER, M. D.
Chairman of Committee on Sanitary Inspection.

WAYNE COUNTY INSANE ASYLUM, }
Wayne, Mich., April 2, 1884. }

Henry F. Lyser, M. D.:

DEAR DOCTOR,—I herewith enclose your letter with brief replies to your questions in the order in which they are numbered.

(1.) I have been connected with this asylum for three years and during that period no contagious diseases have prevailed in the institution; there have been but few acute cases of any kind

and those of a tractable character. The number of deaths for 1883 and 1884 was thirteen and seventeen, respectively, and all were the result of some form of insanity or the debility of age.

(2) Patients are necessarily confined to the house during winter months for want of extra clothing and attendants to take charge of them, but in summer they have access to yards in the rear of the building. These yards are about 5 by 10 rods for each sex, enclosed by board fences from ten to twelve feet high.

(3) The number of attendants is inadequate to properly care for the inmates. I have only nine attendants for two hundred and fourteen patients.

(4) The ration provided is sufficient in quantity, the quality is fair, but the variety is wanting. Good bread, meat, tea, coffee, and some vegetables are the principal articles of diet. Butter, milk, eggs, etc., are not supplied in sufficient quantities for the requirements of such an institution.

(5) The sick receive the same diet as the keeper and attendants; the remainder get uniform fare, and such articles as are provided by the superintendents of the poor. The number of attendants is limited, and the purchasing of provisions not under my control. I cannot send you a copy of the diet list for the week you were here—it is varied from week to week to accord with supplies on hand.

(6) The water-supply was greatly increased last fall and is equal for all demands. A well 25 feet in diameter and bored to the depth of 169 feet, and a spring of soft water one-half mile distant, the water passing through iron pipes, are the sources of supply.

In way of recommendation I would suggest:—

(1) That the medical staff be increased.

(2) That there be an attendant to every fifteen patients.

(3) That the diet of the insane be under the direction of the medical superintendent.

(4) Better ventilation provided for the old wards.

Very sincerely yours,

E. O. BENNETT,

Medical Sup't Wayne County Insane Asylum.

Dr. Bennett also kindly sent drawings [not printed] of the ground-plan of the buildings, which herewith accompany this report.

All of which is respectfully submitted.

HENRY F. LISTER, M. D.,

C. V. TYLER, M. D.,

Committee.

Report of the Condition of the Jackson County Jail.

Your committee, appointed to inspect the Jackson county jail, did so April 18. In company with Dr. N. H. Williams we visited the building, which contains rooms for the jailor and his family, as well as the jail proper. The house is a brick structure, two stories high, and by no means dilapidated in appearance. The apartments for the prisoners in the lower story consist of a corridor about 12 feet by 20 feet, with the cells back of and opening upon this corridor. The corridor was filthy in the extreme, with no ventilation, and was heated by means of a large coal stove. We could find no provision whatever for admitting fresh air into this room. In the ceiling there are two openings from which stove-pipes pass up through the roof. These pipes doubtless carry off a small amount of foul air in the winter.

There are fifteen cells, each about 5½ by 7 feet. The bed-ticks were scantily furnished with straw, and all the bedding was extremely filthy. The prisoners stated that the bedding was filled with vermin. From the filth and stench this statement could be readily believed. In this corridor were 19 prisoners.

It was very evident that those in charge were largely blamable for the great accumulation of filth. While the apartment is altogether too small, and is imperfectly arranged, those in charge might have caused the worst of the filth to be removed.

This corridor could be put in fair shape at a very small expense, by placing another coal stove in the room and placing around the stoves sheet-iron jackets connecting with pipes from the outside, through which fresh air may come, and by bringing large foul-air pipes down nearly to the floor and heating them in the second story.

The cells should be enlarged and cleared of the filthy accumulations.

Lastly, if the number of prisoners in the jail at the time of our visit is an average, the jail capacity should be doubled.

In the rooms up stairs there was the same evidence of shameful uncleanness. There were piles of dirt in the corners, and an old sink was filled with bad-smelling refuse.

V. O. VAUGHAN,

J. H. KELLOGG,

Committee.

Institution for the Deaf and Dumb at Flint.

In February, 1884, the following communication was sent to the Secretary of the State Board of Health:

MICHIGAN STATE BOARD OF CORRECTIONS AND CHARITIES,
Secretary's Office, Lansing, February 15, 1884.

Henry B. Baker, M. D., Secretary of State Board of Health:

DEAR SIR,—The State Board of Corrections and Charities, at its late meeting in Detroit, February 12, 1884, instructed me in behalf of the Board, to request you as

Secretary of the State Board of Health, to examine the Institution for the Deaf and Dumb at Flint, with reference to its sanitary condition, and report to this Board, with a view to laying such report before the Board of Trustees of said Institution.

By order of the Board.

W. J. BAXTER, *Secretary.*

In reply the Secretary of the State Board of Health makes the following remarks:

As the Secretary of this Board had but a few months before examined the Institution and made a report at a joint meeting of the Board of Trustees and of the Board of Charities, the Governor being present as a member of the Board of Charities, it did not seem imperatively necessary to make another examination at once, and on account of other duties the examination has not yet been made.

Industrial School for Girls, at Adrian.

August 19, 1884, the following resolution was adopted and communicated to the State Board of Health:

Resolved, That the State Board of Health be requested to examine the Industrial School for Girls, at Adrian, and to report to this Board on the following points: Among others, as to the water supply and its sufficiency for sanitary and other purposes. As to ventilation of the different buildings, chapel, school, new cottage, its water closets, outside privy; and whether the construction has been approved by said Board; whether the outside privies, the location and method of flushing are proper, and have been approved by said Board; and to make recommendations and suggestions as to the above and other matters examined by them.

In reply no report has been received by this Board, but from the proceedings of the State Board of Health it appears that a partial examination and report has been made as follows:

To the Michigan State Board of Health:—In accordance with the request of Dr. Kellogg, chairman of the committee appointed by the president of this Board to visit the Industrial Home for Girls, at Adrian, I went to Adrian Sept. 13, but was sorely disappointed in finding that neither Dr. Kellogg nor Dr. Lyster had been able to keep the appointment. However, I thought it best for me to inspect the buildings as far as my time would permit and report my observations to this Board. In the first place I desire to state that according to my understanding of the object of this inspection, it is for your committee to speak of the sanitary conditions of the school only. In company with Dr. Logue, of Adrian, and Dr. Wilder, physicians to the school, I visited the new cottage, Clark cottage, Croswell cottage, and the chapel. My time did not permit me to visit the other cottages, Honor and Gillespie.

NEW COTTAGE.—In this cottage, which has just been finished and is only partially occupied at present, the only thing needing criticism, in a sanitary sense, is the construction of the so-called strong rooms in the basement and in the attic. These rooms are used for the confinement and punishment of refractory inmates. I was informed that the strong rooms in this cottage have never been used yet; but the purpose is to use them as is done in the other cottages. In these girls are kept under lock for 24 hours and longer. The strong rooms in the basement are about 8 by 10 feet in the clear, with solid brick walls and with no provision for ventilation, light, or heat. Being in the cellar through which steam pipes pass, the temperature of these rooms will probably be high enough, however. But no animal should be confined in one of these rooms for 24 hours, be that animal beast or human. The probability is that the rooms will never be used. The strong rooms in the attic have no provision for heat or ventilation, and the fact that they will be too hot in summer and too cold in winter should also prevent their ever being used as prisons.

It will be remembered that this Board, in examining the plans for this cottage, expressed earnestly its disapproval of these strong rooms on account of the entire absence of ventilation in them.

This is a handsome, well-arranged cottage, and, barring the statements already made, I found nothing deserving criticism.

CLARK COTTAGE.—In this cottage the new arrivals are first placed. One strong room examined in the basement, and which is frequently used, is to some extent furnished with both light and air. The whole building, however, needs revision in order to establish ventilation. There is no means of removing the foul air from the large rooms save by the windows. For instance, the sewing-room, in which there are

often more than 30 girls for several hours, is heated by a large steam coil, but there is no provision for the removal of the foul air. Of course, at the time of my visit, the windows were open and the air good; but this could not be the case in the winter. Everything about this cottage seemed to be kept most scrupulously clean and in perfect order.

CROSWELL COTTAGE.—In this cottage are placed the most refractory girls. The same criticism as to lack of ventilation is to be made here as in Clark cottage. The strong rooms could not be examined, as the keys could not be found by the lady in charge.

THE CHAPEL.—During the afternoon the girls are at school in the chapel. There is provision for the admission of fresh air, but none for the exit of foul air. This deserves especial attention on account of the large number of pupils in the building.

There are now in the whole school, so Dr. Wilder informs me, about 160 girls. The capacity of each cottage is about 40, and there are five of these cottages.

While, as shown above, the sanitary conditions of the buildings are not perfect, and the ventilation might have been made adequate as well as not when the cottages were erected, still we must say that the children sent to the Reform School at Adrian have a home with better sanitary conditions than are possessed probably by a majority of the homes in Michigan. The water-closets and bath-rooms are clean and free from any disagreeable odor. We were informed that the only difficulty with the sewerage arises from lack of sufficient water sometimes for flushing purposes.

V. C. VAUGHAN.

Aug. 27, 1884. The Secretary, as instructed by the Board, sent a communication to the State Board of Health, requesting said Board to examine and report upon the sanitary condition and effect of boiler iron cells, as now generally used in our jails, as compared with jails constructed of other materials, and to suggest means of rendering them less injurious to health.

Also to examine the State House of Correction and Reformatory at Ionia as to its sanitary condition.

Receipt of the communication has been acknowledged by the State Board of Health, but as yet no report has been received.

Some steps have been taken by the State Board of Health, as shown by the following extract from the report of the Board:

August 28, a request was received from the State Board of Charities for an examination as to the sanitary character of boiler-iron cells in jails, as usually constructed; and for an examination of the sanitary condition of the State House of Correction and Reformatory at Ionia. This request was submitted to the State Board of Health at its regular quarterly meeting October 7, 1884, when Drs. Lyster and Kellogg were appointed a committee to examine into the sanitary character of boiler-iron cells, and Drs. Avery and Tyler were appointed a committee to examine into the sanitary condition of the House of Correction at Ionia.

PART II.

PUBLIC DEPENDENTS.

PUBLIC DEPENDENTS.

1. INTRODUCTION.
2. NUMBER OF PUBLIC DEPENDENTS.
3. STATISTICAL TABLE OF DEPENDENTS.

PUBLIC DEPENDENTS.

The importance of the work entrusted to the Board, the good which it is believed may be accomplished by an earnest and faithful discharge of its duties, have so impressed the Commissioners that much more time has been given by each of them during the last biennial period, than at any previous time since the Board was organized.

Every State Charitable, Penal, and Reformatory Institution, and each of the Educational Institutions for the defective classes, have been visited at least once in each year by the full Board, and most of them several times, and in addition each State Institution has been assigned to some one of the Commissioners for special visitation, observation, and oversight, and the Board has kept itself fully informed as to their condition, wants, and administration, and in the performance of its duties has received the cordial coöperation of the executive officers and boards in charge, who have at all times been ready to receive and act upon the suggestions of the Board in the interest of the Institutions, and their unfortunate inmates.

Great attention has been given by the Board to the jails and poorhouses. And since our last report, every one of the seventy-six jails, and the sixty poorhouses in the eighty counties of our State, has been visited and fully examined at least once, and most of them several times, by one or more of the commissioners or by the Secretary, and recommendations and suggestions made which have, in most cases, been kindly received and promptly acted upon. City and village lock-ups have also received the examination and attention of the Board.

No effort has been spared on the part of the Board to improve the character and condition of the jails and poorhouses, and to see that the humane provisions of our laws with regard to those under sixteen years of age were complied with.

It is believed much has been accomplished in improving the sanitary condition of the poorhouses, and in securing more attention to bathing and personal cleanliness, and, to some extent, better separation and classification.

The Board cannot speak with the same confidence with regard to the jails. They present more difficult problems to deal with, and as at present constructed and used give little hope of accomplishing more than safely keeping the prisoners until discharged according to law, but when discharged it is oftentimes only to be found more thoroughly educated and instructed in crime, and with previous tendencies to a criminal life strongly increased.

Both jails and poorhouses will be more fully discussed under their proper head.

The Secretary gives his entire time and attention to the duties of the office,

and has, since the last report, visited all the State institutions under the supervision of the Board several times, and nearly every jail and poorhouse in the State, and most of them several times.

NUMBER OF PUBLIC DEPENDENTS.

We had hoped to give full statistics for 1883-84. As yet, answers to the questions sent to the sheriffs and superintendents of the poor have not been received from all the counties in the State, some of those still back being old and populous counties.

The statistics for 1883 we are able to get from the office of the Secretary of State.

Those for 1884 will be given so far as received before going to press.

For convenience, we include in statistics for 1883 from October 1, 1882, to Sept. 30, 1883, and for 1884 from October 1, 1883, to Sept. 30, 1884.

PUBLIC DEPENDENTS.	1882.	1883.	1884.
Average number maintained in County Poorhouses.....	1828.60	2411.51	-----
Whole number maintained in County Poorhouses.....	5,578	6,114	-----
Whole number of permanent paupers supported outside of Poorhouses.....	5,289	3,846	-----
Whole number temporarily relieved.....	30,875	28,651	-----
Children in State Public at Coldwater, Sept. 30 in each year.....	294	457	457
State and county patients at Michigan Asylum for Insane..	700	819	924
State and county patients at Eastern Asylum for Insane..	489	640	633
Pupils at Institution for Deaf and Dumb at Flint—average..	253	246	271
Pupils at Institution for Blind at Lansing.....	63	67	67
Inmates at Reform School at Lansing.....	362	346	385
Inmates Industrial Home for Girls at Adrian.....	83	130	157
State patients at Harper Hospital, Detroit.....	8	6	9
State and county convicts at Detroit House of Correction, on Sept. 30 of each year.....	508	312	314
Convicts at State Prison, Jackson—average each year.....	635	614	627
Convicts at State House of Correction, Ionia—average each year.....	529	471	613
Incarcerated in county jails on Sept. 30 of each year.....	359	350	-----

¹Reports from fifteen counties for 1884 were still back when this goes to press, so that we cannot give statistics for 1884.

²Reports from sheriffs of twenty counties were still back when this goes to press, so we cannot give statistics for 1884. So far as received statistics of jails and poor-houses will be given under the heading, "Jails and Poorhouses."

PART III.

—
COUNTY JAILS.

COUNTY JAILS.

1. INTRODUCTORY REMARKS ON COUNTY JAILS AND THE SYSTEM.
2. CONDITION OF EACH COUNTY JAIL AT DATE OF LAST VISIT.
3. STATISTICAL TABLE IN RELATION TO COUNTY JAILS.

COUNTY JAILS.

The county jails of the State are seldom visited by any who are not either suspected offenders against law, and therefore unwilling visitors, or those whose official duties do not require visits and inspection. They are generally constructed with sole reference to *safety* as places of confinement, and matters of ventilation, sewerage, water supply, separation of prisoners, and other things relating to the health, moral or personal habits and cleanliness of the prisoners, have received little attention. They are, under our present laws, used as city and village lock-ups for drunk and disorderly persons, and for vagrants, tramps and prostitutes, and the legitimate uses of county jails, the detention of persons accused of crime until trial, is so lost sight of and over-borne by other uses and purposes, they are made to subserve, as loudly to call for legislative interference.

The use of such jails as village and city lock-ups and for the confinement of convicted criminals should be absolutely prohibited by law.

The opinion of the Board of Corrections and Charities has been repeatedly and forcibly expressed in former reports, and again reiterated on some points in "Recommendations to the Governor," in present Report.

These jails are generally placed under the unlimited, and in many cases the unsupervised control of the sheriffs, who are paid a stated sum per meal, per day, or per week for *board* and *care* of prisoners, with no stipulation or check as to quality or quantity of food furnished; or as to washing the clothing or securing the personal cleanliness of prison or prisoners.

It is worthy of consideration, if the system is to be continued, whether some efficient checks against possible abuses should not be provided by law.

Again. So long as jails are used for confinement of prisoners convicted and sentenced, it would be wise to make all sentences to be "to hard labor," and whether such labor can be made profitable or not, any labor would be of benefit to prisoners in keeping them from idleness, in deterring tramps and petty offenders from voluntary offenses for the sake of food and shelter without labor, so often coveted by this class.

Every jail should be required to be furnished with a well protected yard, where labor of some kind should be enforced—if it be only breaking of stones, or even wheeling them from one pile to another.

District work-houses for all convicts not sent to prisons, are strongly urged under the head of "recommendations to the governor."

Considerable improvement has been made in the general character of the jails during the past year by the visits and reports of Jail Inspectors, who have been furnished with blanks from this office and have more generally within the past twelve months efficiently performed their duties than for many

years previously. Still in many counties, notwithstanding blanks have been sent, and circulars calling their attention to their duties under the law, no inspection has been made nor report sent.

We give below a general statement of the character and condition of each county jail, as found at the time of our visits since our last biennial report.

In nearly every case communications have been made by us to the Board of Supervisors of the proper county, calling attention to the condition of the jails and making such suggestions as seemed to be advisable.

ALCONA.

Jail at Harrisville—Brick, 30x40 ft. Two stories and attic. Two iron cells 5x7 ft., with passage on three sides; one of these very dark.

In the second story, three plank cells. Has a bath tub, but not in use. Unsafe by reason of easy communication with outside. Badly ventilated. No proper classification, and separation without remodeling impossible. Made communication to Board of Supervisors suggesting changes. Was empty and clean.

Sheriff, Joseph Evans.

ALLEGAN.

Jail at Allegan—Brick, 30x40 ft., with block of iron cells. Warmed by stoves. Only ventilation is by doors and windows; air very close and bad. Drainage good. No means of separation and classification. No lavatories or bath tubs. Room for women and boys over sheriff's residence; very clean. Sheriff, Walter J. Rice.

ALPENA.

Jail at Alpena—Is of wood, 42x42 ft. Two cells at each end; dark and unventilated. Good supply of water. Drainage good. Heated by stoves. Dirty; infested by rats, mice, and other vermin.

Beds were bunks, with straw ticks, half filled. Bedding dirty. Old. Unsafe. Separation and classification impossible.

Made communication to Board of Supervisors urging the erection of a new and more suitable jail.

Sheriff, James E. Denton.

ANTRIM.

Jail at Bellaire. Of wood, 10x24. No sewerage. No provision for bathing. No classification or separation of prisoners practicable. But little used. Sheriff, Henry W. Stewart.

ARENAC.

Has no jail. Uses jail of Bay county. Sheriff, George Harman.

BARAGA.

Jail at L'Anse. New. Of brick, with iron cells. Was not completed when visited. Were using small plank jail close, dirty and unsafe.

Sheriff, Cornelius D. Shea.

BARRY.

Jail at Hastings. Brick. Old. Unsafe. Unventilated. Badly constructed in every way. No provision for bathing. No sewerage. No proper

separation or classification possible. Examined by State Board of Health at request of Board of Corrections and Charities, and by them declared unfit for use on account of sanitary condition. Appeals for better provision have been made to Board of Supervisors and through the papers.

Sheriff, J. Q. Cressy.

BAY.

Jail at Bay City. Brick. 35x46. Two-story. Heated by furnace. Window ventilation. Twenty-four iron cells, each 5x8 feet.

One cell on each floor fitted with closet, seat, and water for use as bathroom, but no bath-tubs, and so not used as intended.

Woman's apartment over sheriff's residence. Only separation among prisoners practicable is as to sex and by locking in cells.

Sewerage good. Jail, beds, and bedding fairly clean. Attention of Board of Supervisors and others called to serious defects by communication to city papers.

Sheriff, Charles F. Marsac.

BENZIE.

Jail at Benzenia. A mere timber lock-up. Unsafe, and only used for those charged with slight offenses. There is also a jail at Frankfort, the former county seat, of about the same description, now used as a lock-up.

Sheriff, Alphonso Brown.

BERRIEN.

Jail at Berrien Springs. Brick, 44x44. Cells in circular form around open space, on which cell doors (iron grates) open. Center space about 17 feet in diameter. Sixteen cells, 4 feet at door, 7 feet at outside, and 7 feet long. Pump and water-closet in open center. Reasonably safe. Ventilation very poor. Second story has 8 cells, 4 for boys and 4 for women, properly separated. No bath-tub. Sewerage into cess-pool just outside walls, a bad arrangement. Jail, beds and bedding reasonably clean.

Sheriff, James R. Clarke.

BRANCH.

Jail at Coldwater. Brick, 25x30. Two tiers of 8 cells, each 6x8 feet, 7 feet high. Two cells in the second story for females, each 10x12. No bath tubs. Heated by furnace. No jail yard. Communication with outside for both male and female prisoners easy. Made communication to Board of Supervisors with regard to defects of jail.

Sheriff, O. C. Campbell.

CALHOUN.

Jail at Marshall. Brick, 32x33 feet with two wings, each 19½x21½ feet. Heated by steam. Ventilation at floor level. Thirteen cells, 6½x11. Two for insane, 6½x9. One for females, 8x12, and one dark cell for punishment, 7x9. All of iron. Has bath tub. A better jail than is found in most counties. Jail, beds and bedding reasonably clean.

Sheriff, L. C. Kellogg.

CASS.

Jail at Cassopolis. Brick, 30x40. Appears safe. Two stories. Five cells on each floor, 8x10 feet. Bath tub on each floor. Fairly well ventilated.

Heated by steam. Drainage into cess-pool outside. Two large cells for woman. Classification and separation better than in most jails. Jail, beds and bedding all clean.

Sheriff, Frank M. Sanders.

CHARLEVOIX.

Jail at Charlevoix. Only a frame lock-up. Unsafe, and very little used. Sheriff, Alonzo J. Stroud.

CHEBOYGAN.

Jail at Cheboygan. Brick, 24x24. Six cells of iron, each 5½x7, opening into center hall. Cells for women and boys over sheriff's residence. Greatly improved since last report, as to ventilation, drainage, entrance and exit. Further improvements recommended to board of supervisors, such as bath tubs, better ventilation, better heating, and enclosing jail in yard, etc. Jail, beds, and bedding fairly clean.

Sheriff, Wm. Harrington.

CHIPPEWA.

Jail at Sault Ste. Marie. Of wood, 18x24. Three plank cells, each 7x12 with hall in front for heating, eating, etc., 5 feet wide. Dark, close, and badly ventilated. Buckets used, but not such as to prevent very offensive odors. No drainage. Jail, beds, and bedding not in very good condition.

Sheriff, Francis Lessard.

CLARE.

No jail. Common lock-up of wood at Harrison, and one at Farwell. Sheriff, John S. Cramer.

CLINTON.

Jail at St. Johns. Brick. Two stories. Upper cells strong, but dark. Poorly ventilated. No bath tubs. Classification and separation not well provided for. Heated by furnace. Sewerage poor. Reasonably clean.

Sheriff, Wm. Collins.

CRAWFORD.

Jail at Grayling. Wood. In lower part of Court House. Small. Close. Unventilated. No sewerage. No bath tub. Made communication to Board of Supervisors on unsuitable character of same.

Sheriff, John F. Hum.

DELTA.

Jail at Escanaba. Frame, or plank. 20x24. Two tiers of plank cells; three below and five above, all opening on a small hall. Each 5x7. Dark and close. Infested with vermin. Buckets used, but not of a kind to prevent very offensive odors. Heated by stove. Separate cells for women and boys. County needs a new jail.

Sheriff, David Oliver.

EATON.

Jail at Charlotte. Brick. 28x28. Six iron cells. Four 6½x7 feet, two 5x7 feet. Badly ventilated. Drained into cess-pool. Very little separation of prisoners possible. Women and children's rooms outside the jail proper and these rooms are also used as city lock-up. No provision for bathing. Jail, beds, and bedding not very clean.

Sheriff, C. E. Ells.

EMMET.

Jail at Harbor Springs. Mere lock-up. No convenience for washing or bathing. Not fit for use as a jail. Made communication to Board of Supervisors urging speedy erection of more suitable jail.

Sheriff, G. W. Dickinson.

GENESEE.

Jail at Flint. Brick. 30x32. Lined with iron. Two stories. Old, badly constructed, and badly ventilated. Women's room over Sheriff's part. No drainage. Warmed by stoves. Very little separation or classification possible. Good water supply from city water works. Lower part used as city lock-up. Dirty. Upper part clean. The county needs a new and better jail.

Sheriff, Eugene Parsell.

GLADWIN.

Jail at Gladwin. In basement of court-house, 14x34, with 3 cells of boiler iron, each 7x8. About 8 feet high. Close and dark. Warmed by stoves. No water supply, lavatories, or bath-tubs. Straw and ticks dirty. Jail, beds, and bedding otherwise clean.

Sheriff, Wm. J. Parker.

GRAND TRAVERSE.

Jail at Traverse City. New and expensive. Brick structure. Two stories, with stone basement, 30x34 feet. Boiler iron cells. Good protection for officers by iron cage entrance. Drainage good. Warmed by furnace. Pretty well ventilated. Good water supply. Three separate wards for classification, each with bath-room, lavatory, and water-closet. Jail, beds, and bedding all clean.

Sheriff, John J. Dunn.

GRATIOT.

Jail at Ithaca. Brick, with stone basement, 32x32 feet. Six iron cells, each 5x7. Close, with but little ventilation. Women's cells over sheriff's residence. No opportunity to separate and classify except by locking in cells. Scanty water supply. No bath-tubs. Buckets for night use, not best kind. Jail, beds, and bedding clean.

Sheriff, K. P. Peet.

HILLSDALE.

Jail at Hillsdale. Brick, two stories. Stone floors. Six cells on lower floor, each 7½x8 feet. Eight iron cells on second floor. Iron cage entrance. Ventilation very defective, as air-flues are in outer walls and not supplied with heat. Drainage also defective, being to cess-pool just outside. Female and boy cells over sheriff's residence. Warmed by stoves. Good bath-tubs. Jail, beds, and bedding reasonably clean.

Sheriff, E. C. Minor.

HOUGHTON.

Jail at Houghton. Plank or scantling. Two stories high, 24x30. Five cells below and 8 above, all of plank but 2, which are of iron. Poor water supply. Not very strong or safe. All reasonably clean.

Sheriff, James Healy.

HURON.

Jail at Bad Axe. Brick. New. Two stories, 32x40. Iron cells. Six below, each 5x7. On second floor same number of cells as below. Good supply of water. Good lavatories and water-closets. No bath-tubs. Separation only by the two floors. Woman's room over sheriff's part. No jail yard.

Jail, beds, and bedding tolerably clean. Made communication to the Board of Supervisors suggesting improvements in ventilation and for separation and classification.

Sheriff, William H. Merrick.

INGHAM.

Jail at Mason. Brick, 19x26. Two stories. Not well constructed. Badly ventilated. Drainage very defective. Women's cells over sheriff's residence. Jail, beds, and bedding fairly clean. County needs a better jail.

Sheriff, Thos. McKernan.

IONIA.

Jail at Ionia. Brick. Two stories. 32x34. Warmed by furnace. Ventilation very defective. Twelve cells of iron. Each 5x7 feet. Women's part over sheriff's residence. Proper separation and classification impossible. No provision made for bathing. Jail, beds, and bedding clean.

Sheriff, William Toan.

IOSCO.

Jail at Tawas City. In stone basement of frame court-house. 26x46 feet. Three cells. All dark, and damp. Floor of jail several feet below the surface of the ground. No drainage. No ventilation, except by doors and windows. No water supply. No bath tub. No jail yard or enclosure, and communication with outside easy. Jail, beds, and bedding not clean. Entirely unfit for use as jail. Made communication to Board of Supervisors setting forth its unfit and unsanitary condition.

Sheriff, Clark Esmond.

ISABELLA.

Jail at Mount Pleasant. Frame. 16x24 feet. Warmed by stove. Poorly ventilated by windows. Three cells. 6x7 feet. Cell partitioned off for women, with window towards men's apartment. Small, inconvenient, and unsafe, and unfit for use as a jail.

Sheriff, Thomas Pickard.

ISLE ROYAL.

No jail. No sheriff.

JACKSON.

Jail at Jackson. Brick. Very badly constructed. Badly ventilated. Entirely too small for the county. Cells dark, close, and at times very damp. Utterly unfit for use as a jail. Made earnest appeals to Board of Supervisors by written communications, and by appearing personally before the Board, and by communications through the press, either to abandon its use as a jail, or to put it into suitable condition, all seemingly without effect. Have asked the judge of the Circuit Court to designate jail of some

other county for use under Sec. 8945 Howell's Annotated Statutes, until proper jail is provided by the county.

Sheriff, E. D. Winney.

KALAMAZOO.

Jail at Kalamazoo. Brick. Two stories. 36x66 feet. Warmed by furnace. Furnishes fair means of separation and classification. Has been much improved within past two years. Separate part has been fitted up for city use. Bath tub has been supplied and entire jail put into much better condition. Ventilation still very defective. Jail, beds, and bedding all clean.

Sheriff, John Galligan.

KALKASKA.

Jail at Kalkaska. Of wood, 26x30 feet. Five cells; three of wood and two lined with iron. Four cells are 7x7 feet, and one is 7x15. No drainage. Warmed by stove. Ventilated by windows. No classification or separation possible. No lavatories or bath tub. Jail, beds, and bedding fairly clean.

Sheriff, Cornelius Oronin.

KENT.

Jail at Grand Rapids. Brick 31x46 feet. Three stories. Warmed by steam. Thirty-six iron cells. Drainage good. Well ventilated. Women and boys in third story. Allows but two divisions of the others into classes—one in each story. Fair lavatories. One bath tub not much used. Greatly improved within the past two years. Jail, beds, and bedding clean.

Sheriff, Lyman T. Kinney.

KEWEENAW.

Jail at Eagle River. It is in attic of frame boarding house and saloon. Warmed by stove. Poorly ventilated. Two cells of plank, 4x8, under attic, 8 feet high at door and 3 feet high at rear end. Very close and very dark. Two day rooms 14x24. No provision for washing or bathing. Jail very poor.

Sheriff, Wm. B. Wright.

LAKE.

Jail at Baldwin. Plank. Opens on entry 6x6 feet, then hall 10x12 feet with two cells, each 6x6, and one cell 10x12 feet, the last lined with boiler iron. Very dark and close. No drainage. Warmed by stove. No separation of prisoners except by locking them in the cells. Privy very offensive. Jail, beds, and bedding dirty. A miserable, unfit jail.

Sheriff, John T. Robertson.

LAPEER.

Jail at Lapeer. Brick, lined with iron. Badly constructed. Old and unsafe. Size about 30x36. Five cells 7x9. Warmed by stoves. Ventilation poor, and cells very close. Only division into two classes possible. Women's part over sheriff's residence. No lavatories nor bath tub. Badly infested with vermin. Jail, beds, and bedding clean. The county should have a much better jail. Made communication to city paper.

Sheriff, Wm. Colerick.

LEELANAW.

Jail at Leland. Plank. One story. Three cells and room for use in common. No drainage, water-closet, lavatory, or bath tub. Not clean nor safe, and in winter must be dangerously cold. Unfit for use as a jail. Made communication to board of supervisors and urged better provision.

Sheriff, John A. Bryant.

LENAWEE.

Jail at Adrian. Brick. Two stories, 30x35 feet. Twelve stone cells, each 7x7½x8. Lavatory, water closet, and bath tub in each story. Iron circle entrance. Women's cells over sheriff's residence. Warmed by steam. Fairly ventilated. Well drained. One of the best and safest jails in the State. Safe circle entrance. Little opportunity to classify. Jail, beds, and bedding all clean.

Sheriff, Charles Bidwell.

LIVINGSTON.

Jail at Howell. Brick. In basement of court-house. Very badly constructed. Unventilated. Warmed by stoves. Old. Unsafe. Unfit for use. No lavatories or bath-tub. Jail, beds, and bedding dirty. Made communication to Board of Supervisors urging other and better provisions.

Sheriff, George W. Axtoll.

MACKINAC.

Jail at St. Ignace. In stone basement of brick court-house. Floor about 4 feet below surface of ground. No sewerage. Damp. Four stone cells, 5x7 feet, with corridor in front. Poorly ventilated. Court-house warmed by furnace, but stoves have to be used in jail. Plank cell in another part of basement for city cases, tramps, etc. No yard. Made communication to Board of Supervisors pointing out defects and suggesting improvements.

Sheriff, Peter A. Paquin.

MACOMB.

Jail at Mt. Clemens. Brick. 30x30 feet. Two stories with basement. Basement cells not finished. Six cells, each 6 ft. 7 in. by 8 feet on first floor, with bath room, lavatory, and closet on each floor. Third floor used for females and invalids. Not in as good condition as at last report. Quite dirty and untidy. Entrance not good. Made communication to Board of Supervisors pointing out defects and suggesting improvements.

Sheriff, Louis Groesbeck.

MANISTEE.

Jail at Manistee. In stone basement of brick court house. 26x42 feet, with twelve cells, each 5x8 feet. Exposed to approach from outside to aid in escapes. Drainage good. Warmed by steam. Ventilation very poor. Three wards, one for men and one for women, and one for invalids. Has bath tubs. Infested with vermin. Jail, beds, and bedding dirty. A badly constructed jail.

Sheriff, Otto Baumann.

MANITOU.

Jail at St. James. Plank. 20x30. One story. Four cells. Two with

windows, and two without. No drainage, lavatory, or bath tub. Warmed by stove. No ventilation except by windows. Seldom used.

Sheriff, Owen O'Donnell.

MARQUETTE.

Jail at Marquette. Stone. 28x30. Six cells, with stone floor, sides, and cover; each 5x8 feet. Railing round the stone cover which is used for sleeping, when jail is crowded. Jail was crowded and not very clean. Warmed by furnace. No separation in this part. In another part were three rooms. One 12x14 feet, one 10x16 feet, and one 12x12 feet, each furnished with bunks for sleeping.

Sheriff, John Jeffry.

MASON.

Jail at Ludington. Brick. Two stories, and with sheriff's residence, makes an imposing appearance. Cells of iron. Eight cells on lower floor, each 5½x7 feet. Lavatory and water closet in the hall. Second story has plank cell for women 10x10 feet, and one for insane 7x12 feet. Not well ventilated. No separation or classification possible except in cells. Bath tub in each story. Jail, beds, and bedding dirty.

Sheriff, John Bethune.

MECOSTA.

Jail at Big Rapids. Wood. Two stories. Main part, 20x24 feet. Lined with iron. Warmed by stoves. Sewerage defective. Ventilation poor. No classification or separation possible.

Sheriff, Eli Frederick.

MENOMINEE.

Jail at Menominee. In stone basement of court house. 12x50 feet. Seven stone cells, each 4x7 feet. Warmed by furnace. Badly ventilated. Entrance dangerous for sheriff or officer. Cells dark. No arrangement for bathing. Sewerage good. Used also as city lock-up. Jail, beds, and bedding clean. Separate room for women and juveniles.

Sheriff, David Barclay.

MIDLAND.

Jail at Midland City. Brick. 42x60 feet. Two stories. By means of the two stories, women and boys may be separated from other prisoners. Fourteen cells of iron. No ventilation except by windows. No bath tub. No sewerage.

Sheriff, Michael W. Ryan.

MISSAUKEE.

Jail at Lake City. Frame, or plank. 30x32. Four cells, each 10x12 feet, with each a window. Not good or safe. No separation. When any woman is imprisoned, one of the four cells is used, and a blanket hung before the door. Easily accessible from outside.

Sheriff, Lafayette Charter.

MONROE.

Jail at Monroe. Stone. 37x39, with privy adjoining; built for other use, and not well adapted to use as a jail. Warmed by stoves. Ventilation poor.

Sewerage bad. Eight cells 5x9 feet, and one 9x10 feet, all of plank. Separate cell for women, but none for boys when this is occupied. No bath tub. Jail, beds, and bedding clean.

Sheriff, Geo. H. Ellis.

MONTCALM.

Jail at Stanton. In stone basement of brick court house. Floor about two feet below the surface of the ground. Very poorly ventilated. Entrance dangerous for the officer. Nine cells; close and dark, all of iron. Easily approached from outside. Two cells for women, and boys in another part of the basement, one 5x10 feet, and one 7x7 feet. No classification possible. No bath tub. Fairly clean, but a very poor jail.

Sheriff, John Q. Crippen.

MONTMORENCY.

No jail.—Sheriff, James E. Manes.

MUSKEGON.

Jail at Muskegon. In stone basement of court-house. Part for males 30x52, with dining-room in addition, 10x20. Thirteen cells; each 5x7, and two dark cells. Very close, dark, and unsuitable for jail purposes. Sewerage very bad. Women's part reached through male part. Has a hall 12x32, and four cells 5x7. Windows on street or court-house yard, and readily reached from outside. Two lavatories, but no provision for bathing. Separation and classification impossible. Have repeatedly called attention of supervisors and citizens through the press to the unfit condition of the jail, and suggested improvements, the most feasible one being to build a new jail, separate from the court house, and abandon the use of this. Jail, beds, and bedding fairly clean.

Sheriff, Timothy Bresnahan.

NEWAYGO.

Jail at Newaygo. Frame. 24x32. Two stories. Entrance into hall 20x24, in which prisoners spend most of their time together. Small room partitioned off, 8x8 feet, which can be used for boys, but not used at all, and might be furnished with a bath tub, there being no provision for bathing. Four cells of iron, each 5x7 feet, but dark and close. Women's room above. Jail dirty, beds and bedding not clean. A miserable apology for a jail. Called attention to its bad condition through the village papers.

Sheriff, William Kimbell.

OAKLAND.

Jail at Pontiac. Brick. 36x40. Old; entirely unfit for use. A new one is being built, and what has been a disgrace to the county for years will soon be abandoned, and probably torn down. In next report it is hoped a good jail may be described in Oakland county.

Sheriff, Hiram S. Lewis.

OCEANA.

Jail at Hart. Frame, or plank. Five cells, each 7x8 feet. Two on one side a dividing door, three on the other side. Hall 10x16, used by prisoners in common. No drainage. Bad ventilation. Warmed by stove. But two

divisions of prisoners can be made. No provision for bathing. Not strong nor safe. Jail, beds, and bedding clean.

Sheriff, John D. S. Hanson.

OGEMAW.

Jail at West Branch. In stone basement of frame court house. 18x25 feet. Five cells of iron. Each 5x8 feet. Sewerage fair. No provision for women and boys. No separation except in cells possible. Ventilation poor. A badly constructed jail. Fairly clean. No jail yard.

Sheriff, Alexander Turner.

ONTONAGON.

Jail at Ontonagon. Timber. 30x30. Only eight feet between joints. Dark, unventilated. Two cells, about 8x10, and a dark room for privy, readily found by foul odor, though too dark to be seen. A miserable affair for a jail. Called public attention to its condition through the press.

Sheriff, John Roosen.

OSCEOLA.

Jail at Hersey. Wood. 14x22. Warmed by stove. Badly ventilated. Four cells, 4x7 of iron. No lavatory or bath tub. Jail, beds, and bedding clean.

Sheriff, Alonzo M. Shank.

OSCODA.

No jail. Use Ogemaw county jail.

Sheriff, James McDonald.

OTSEGO.

Jail at Gaylord. Block of iron cells in large room, on second floor, three cells. Each 5x7, and 6 feet high. Close and dark, but for grated doors. No provision for women or boys. Warmed by stove. A poor jail. Fairly clean.

Sheriff, Joseph Stafford.

OTTAWA.

Jail at Grand Haven. Brick. 28x28 feet. Warmed by stove. Drainage good. Ventilation not good. Six cells of boiler iron for men, close and unventilated. Two for women and boys. A very poor jail, affording no means of separating or classifying prisoners. No lavatories nor bath tubs. Very dark. Jail, beds, and bedding in bad condition. The county should be better provided.

Sheriff, John Vaupell.

PRESQUE ISLE.

Jail at Rogers City. Of stone, in basement of court-house. 21x26 feet. But one ward. Might be so divided as to afford better classification. Warmed by stoves. Poorly ventilated by doors and windows. No water supply. Has enclosed yard in rear. Jail, beds, and bedding clean. Recommended gratings on windows, bath tub, etc. Made communication to Board of Supervisors.

Sheriff, Philip Thomas.

ROSCOMMON.

Jail at Roscommon. Wood. 24x36 feet. Warmed by stoves. Five cells, of iron, 4x8. No means of classification. Easy to communicate with persons from outside. Room for women in second story. No bath tub. No jail yard. A poor and unsafe jail.

Sheriff, C. S. Blanchard.

SAGINAW.

Jail at Saginaw City. Brick. 30x50 feet. Warmed by furnace. Badly ventilated by windows. Sewerage in bad condition. Twenty-eight cells, all of iron, and so placed as to afford no separation or classification except by locking in the cells. Women's prison is over the sheriff's part. Found at repeated visits in very bad condition. Made report to Board of Supervisors, suggesting remedies for evils pointed out, and also to city papers. Jail used as city lock-up. Requires radical changes.

Sheriff, Henry Miller.

SANILAC.

Jail at Lexington. Wood. Old, unsafe, and unfit for use. The county seat having been removed to Sandusky, a new jail is being built at that place, and the use of the one at Lexington will be soon abandoned.

Sheriff, Andrew Gray.

SCHOOLCRAFT.

Jail at Manistique. Plank. 27x45 feet. Warmed by furnace. Ventilating fines in each cell. Five cells, all of plank. Addition built with privy accommodation and bath tub. Was clean when visited. The jail was destroyed by fire January 25th, 1884. Prisoners of Schoolcraft county are now kept in Mackinac county jail.

Sheriff, John McCanna.

SHIAWASSEE.

Jail at Corunna. Brick, lined with iron. Close iron cells. Ventilation very poor. Soil pipe from closets does not run above the roof. 2d story for women and boys. Warmed by stoves. No means of separating or classifying. Found boy, with older prisoner contrary to law. Bath tub in 2d story, but not used. Jail very dirty for a new one. Beds and bedding fairly clean. No jail yard.

Sheriff, Andrew G. Kelso.

ST. CLAIR.

Jail at Port Huron. Brick, not finished. Use city lockup at present. Jail will soon be finished.

Sheriff, F. L. Follensbee.

ST. JOSEPH.

Jail at Centerville. Brick, lined with plank. Cells lined with iron. Miserably constructed. Large room below used as dining room with one cell off. Stairs to 2d story steep and unsafe for officer with ugly prisoner. Two rooms in 2d story, separated by a door, one for men and one for women and boys. Communication between them too easy. Five cells of iron in each ward.

An old, badly constructed jail, with no bath tubs, poor privy arrangements, and general unfitness. Made communication to the village paper setting forth defects and suggesting remedies.

Sheriff, Carlos E. Dexter.

TUSCOLA.

Jail at Caro. Brick 34x34 feet. Warmed originally by a furnace, but this did not work, and stoves have been put in. Ventilation not good. Sewerage poor. Six cells of iron for men. Two of wood above for women and boys. No separation or classification possible. No jail yard. No bath tub. Made communication to Board of Supervisors pointing out defects and suggesting remedies.

Sheriff, Wm. McKay.

VAN BUREN.

Jail at Paw Paw. Wood, 30x30 feet. Two stories. Warmed by stove. Ventilation and sewerage very poor. No provision for separation, washing, bathing, etc. Entirely unfit for use. Condemned by Circuit Judge and a jail of another county designated for use until put in fit condition. A new jail only will remedy the evil.

Sheriff, P. N. Hilton.

WASHTENAW.

Jail at Ann Arbor. Brick, 45x70 feet. Two stories. Warmed by stoves. Badly ventilated. Sewerage bad. An old, unsafe and entirely unfit jail.

After repeated communications to the Board of Supervisors urging better accommodations and appeals through the press, without effect, the Judge of the circuit court has been requested by the Board of Corrections and Charities, to designate the jail of some other county for use until proper accommodations are provided in the county.

Sheriff, Edwin W. Wallace.

WAYNE.

Jail at Detroit. Brick, stone, and iron 43x96 feet. Two stories. Eighty-four cells with separate wards for women and boys. Several defects in construction and management to which the attention of the Board of Supervisors was called by a communication from the Board of Corrections and Charities have been partially remedied.

Sheriff, Conrad Clippert.

WEXFORD.

Jail at Cadillac. Wood, 20x20 feet. A mere lockup. Utterly unfit for use as a county jail. No provision for washing, bathing, pure air, separation, etc. A poor apology for a jail.

Sheriff, David E. Cook.

JAIL STATISTICS FOR THE YEAR ENDING SEPT. 30, 1883, TAKEN FROM REPORTS MADE TO THE SECRETARY OF STATE.

TABLE I.

Showing, for the State and Counties, the Number of Prisoners in the Jails September 30, 1882; the Number Received, and the Total Number and Average Number in the Jails during the year; the Average Duration of Imprisonment, in Days; the Whole Number and the Number under Eighteen Years of Age, of each Sex, for the Year ending September 30, 1883.

STATE AND COUNTIES.	PRISONERS.									
	No. Remaining in the Jails Sept. 30, 1882.	No. in the Jails at the beginning of the year.	No. Received during the year.	Total No. in the Jails within the year.	Average No. in the Jails during the year.	Average duration of Imprisonment in days.	Males Received during the Year.		Females Received during the Year.	
	1	2	3	4	5	6	Whole No.	No. under 18 years of age.	Whole No.	No. under 18 years of age.
STATE	359	314	a 11,109	11,423	b 313.95	b 10.96	10,511	436	512	28
Alcona	---	1	1	2	.25	45.	1	---	---	---
Allegan	8	8	100	108	4.36	14.72	96	8	4	---
Alpena	1	---	25	25	1.07	15.56	22	---	3	---
Antrim	2	2	7	9	2.43	98.56	7	---	---	---
Arenac ¹	---	---	---	---	---	---	---	---	---	---
Baraga	1	1	18	19	.53	10.26	18	---	4	---
Barry	1	1	44	45	2.38	19.39	40	6	---	---
Bay	16	12	c 706	718	17.38	8.84	674	8	22	2
Benzle	---	---	9	9	.18	7.33	8	3	1	---
Berrien	15	15	73	88	8.90	36.90	70	---	3	---
Branch	---	---	74	74	---	---	69	10	5	2
Calhoun	5	5	231	236	9.16	14.17	225	10	6	3
Cass	3	1	74	75	2.00	9.72	73	5	1	1
Charlevoix	---	---	6	6	.52	31.67	6	---	---	---
Cheboygan	7	7	66	73	2.05	10.23	51	2	16	3
Chippewa	1	1	129	130	2.30	6.46	126	1	3	---
Clare ²	2	2	10	12	.96	29.17	8	---	2	---
Clinton	1	3	22	25	1.13	16.56	20	2	2	1
Crawford	---	---	7	7	.72	37.57	5	2	2	---
Delta	1	1	13	14	1.95	50.79	13	---	---	---
Eaton	4	4	188	190	2.91	5.58	182	11	4	1
Emmet	---	---	19	19	.56	11.05	19	4	---	---
Genesee	6	6	d 968	972	13.57	5.10	949	23	12	4
Gladwin	1	---	6	6	.18	71.	5	---	1	---
Grand Traverse	---	---	70	70	.85	4.44	70	5	---	---
Gratiot	---	---	30	30	1.71	20.77	28	3	4	---
Hillsdale	6	6	e 83	89	3.98	16.31	78	4	4	3
Houghton	3	2	43	45	2.33	18.93	38	9	---	---
Huron	2	2	e 8	10	.91	33.20	7	---	---	---
Ingham	7	7	119	126	5.55	16.09	109	2	10	2
Ionia	16	15	f 381	396	11.34	10.45	370	16	4	1
Iosco	4	4	50	54	4.41	29.78	49	2	1	---
Isabella ³	---	---	14	14	.82	16.07	14	4	---	---

¹ No jail nor prisoners. Bay county jail is designated as the jail of Arenac County. ² Last year used Midland county jail. ³ Report is from January 1, 1883. ⁴ Sex of eighty-six not reported. ⁵ Exclusive of Isabella, Kalkaska, and Tuscola counties that reported for only part of the year and Brauch, Jackson, Mackinac and Midland counties that did not report the number of days prisoners were confined. ⁶ Sex of ten not reported. ⁷ Sex of five not reported. ⁸ Sex of one not reported. ⁹ Sex of seven not reported.

TABLE I.—CONTINUED.

COUNTIES.	PRISONERS.									
	No. Remaining in the Jails Sept. 30, 1882.	No. in the Jails at the beginning of the year.	No. Received during the year.	Total No. in the Jails within the year.	Average No. in the Jails during the year.	Average duration of imprisonment in days.	Males Received during the Year.		Females Received during the Year.	
	1	2	3	4	5	6	Whole No.	No. under 18 years of age.	Whole No.	No. under 18 years of age.
Isle Royal ¹										
Jackson ²	21		670	670			585	38	85	14
Kalamazoo.....	13	12	a 977	689	13.74	7.28	644	25	28	6
Kalkaska ³	2	2	6	8	.06	2.13	6			
Kent.....	28	18	401	419	12.53	10.91	373	31	28	7
Keweenaw.....			4	4	.08	7.	4	1		
Lake.....			60	60	1.58	9.67	60			
Lapeer.....	6	6	494	500	3.38	2.47	488	1	6	
Leelanaw.....			1	1	.09	33.	1			
Lenawee.....	8	8	273	281	16.07	20.87	259	9	14	4
Livingston.....	2	2	28	30	2.52	30.63	27		1	
Mackinac ³			17	17			15		2	
Macomb.....	3	3	41	44	3.10	26.55	38	2	3	1
Manistee.....	4	4	a 483	487	4.96	3.72	454	12	24	2
Manitou.....			1	1			1			
Marquette.....	14	14	163	177	11.95	24.64	143	21	20	
Mason.....	3	3	49	52	1.45	10.15	46	1	3	
Mecosta.....	2	2	90	92	3.84	15.25	80	6	10	1
Menominee.....	3	3	b 47	51	4.41	32.16	41	1		
Midland.....	5	5	148	153			146		2	
Missaukee.....	2	2	12	14	.33	8.57	12			
Monroe.....	1	1	36	37	2.73	26.95	34	6	2	
Montcalm.....	6	6	101	107	4.74	16.19	100	3	1	
Montmorency ³										
Muskegon.....	13	13	227	240	7.79	11.84	214	11	13	5
Newaygo.....	3	3	62	65	2.55	14.32	57	3	5	
Oakland.....	10	10	852	862	15.96	6.76	846	18	6	
Oceana.....	2	7	18	25	1.10	16.	18			
Ogemaw.....	2	2	10	12	.28	8.50	10			
Ontonagon.....			c 5	5	.53	24.	2			
Osceola.....	1		15	15	1.45	35.33	13		2	
Oscoda.....			6	6	.39	23.67	6			
Otsego.....			1	1	.19	68.	1			
Ottawa.....	4	4	92	96	5.85	22.26	85	6	7	1
Presque Isle.....			19	19	.10	1.89	17		2	
Roscommon.....	4	4	99	103	1.99	7.04	98		1	
Saginaw.....	18	17	259	276	15.65	20.70	238	9	21	3
Sanilac.....			16	16	1.53	36.	14	1	2	
Schoolcraft.....			11	11	.67	22.09	11			
Shiawassee.....	3	3	60	63	3.29	19.05	58	1	2	
St. Clair ⁴	5		36	36	.96	9.72	34		2	
St. Joseph.....	5	5	41	46	2.19	17.39	40	2	1	1
Tuscola ³	2		36	36	2.18	16.50	35	3	1	
Van Buren.....	4	4	109	113	4.05	13.08	109	5		
Washtenaw.....	12	12	d 781	793	31.79	14.63	754	29	15	
Wayne.....	34	32	e 922	954	20.38	7.80	809	52	85	15
Wexford.....	1	1	c 40	41	1.30	11.59	37			

¹ No report. ² Report is from January 1, 1883. ³ No jail nor prisoners. ⁴ No jail.
 Use Ogemaw county jail. ⁵ No jail. Use lock-up of Port Huron city. ^a Sex of five not reported.
^b Sex of six not reported. ^c Sex of three not reported. ^d Sex of twelve not reported.
^e Sex of twenty-eight not reported.

TABLE II.

Showing, for the State and Counties, the Whole Number of Prisoners received in the Jails; the Total Number, the Number of each Sex, and the Number under Eighteen Years of Age charged with High Crimes; the Total Number, the Number of each Sex, and the Number under Eighteen Years of Age charged with Minor Offenses; the Number of Witnesses, Debtors, and Insane and Idiotic Persons confined in the Jails, for the Year ending September 30, 1883.

STATE AND COUNTIES.	Whole No. received in the jails during the year.	Number Charged with High Crimes.				Number Charged with Minor Offenses.				No. of witnesses.	No. of debtors.	No. of insane per- sons.	No. of idiotic per- sons.
		Total No.	Males.	Females.	No. under 18 years of age.	Total No.	Males.	Females.	No. under 18 years of age.				
STATE.....	1	2	3	4	5	6	7	8	9	10	11	12	13
Alcona.....	a 11,109	1,225	1,183	42	b 78	9,595	9,143	452	364	17	60	169	3
Alcona.....	1	1	1										
Allegan.....	100	8	8			90	86	4	8			2	
Alpena.....	c 25	8	6	2		17	16	1			1		
Antrim.....	7	3	3			3	3					1	
Baraga.....	18	2	2			16	16						
Barry.....	44	21	20	1	5	21	18	3	1			2	
Bay.....	706	39	36	3	1	657	638	19	9			9	1
Benzle.....	9	1	1			7	6	1	3			1	
Berrien.....	73	32	32			41	38	3					
Branch.....	d 74	3	2	1	1	71	67	4	11		e 3		
Calhoun.....	231	20	19	1	1	210	205	5	13		1		
Cass.....	f 74	21	21			47	46	1	6				
Charlevoix.....	6	4	4			2	2						
Cheboygan.....	66	10	9	1	2	50	36	14	3		1	5	
Chippewa.....	129	28	25	3	1	93	93					8	
Clare.....	10					10	8	2					
Clinton.....	22	1		1		15	14	1	2	1		5	
Crawford.....	7	3	3			4	2	2	2				
Delta.....	13	6	6			6	6					1	
Eaton.....	186	15	15			166	165	1	10			5	
Emmet.....	19	4	4			15	15						
Genesee.....	966	31	30	1	3	930	919	11	23		1	3	1
Gladwin.....	6	1	1			5	4	1					
Grand Travi.....	c 70	3	3			67	67		5		1		
Gratiot.....	30	4	4			20	19	1	3		2	4	
Hillsdale.....	83	24	24			58	54	4	7		1		
Houghton.....	43	22	21	1	9	15	12	3			1	5	
Huron.....	8	2	2			5	5					1	
Ingham.....	119	4	3	1		112	104	8	4	1		1	1
Ionia.....	381	30	30			344	340	4	15		1	g 6	
Iosco.....	50	2	2			45	44	1	2			1	1
Isabella.....	14	4	4			9	9		4		1		
Jackson.....	h 670	28	26	2	i 28	642	559	84	40	2	1	4	
Kalamazoo.....	677	93	93			579	551	28	31			5	
Kalkaska.....	6	1	1			5	5						
Kent.....	401	87	84	3	4	273	249	24	20	2	15	24	

a Thirty-five more than total of columns 2, 6, 10, 11, 12, and 13.

b See note f.

c One less than total of columns 2, 6, 10, 11, 12, and 13.

d Three less than total of columns 2, 6, 10, 11, 12, and 13.

e Committed for minor offenses.

f Six more than columns 2, 6, 10, 11, 12, and 13.

g Report says: "Two insane soldiers or marines transferred to the insane asylum at Kalamazoo and one to asylum at Pontiac."

h Seven less than total of columns 2, 6, 10, 11, 12, and 13.

i As reported, but probably incorrect.

TABLE II—CONTINUED.

COUNTIES.	Whole No. received in the jails during the year.	Number Charged with High Crimes.				Number Charged with Minor Offenses.				No. of witnesses.	No. of debtors.	No. of insane per- sons.	No. of idiotic per- sons.
		Total No.	Males.	Females.	No. under 18 years of age.	Total No.	Males.	Females.	No. under 18 years of age.				
Keweenaw	4	2	2	—	1	2	2	—	—	—	—	—	—
Lake	60	4	4	—	—	56	56	—	—	—	—	—	—
Lapeer	494	6	6	—	—	485	470	6	1	1	—	2	—
Leelanaw	1	1	1	—	—	—	—	—	—	—	—	—	—
Lenawee	273	54	51	3	—	219	208	11	13	—	—	—	—
Livingston	28	11	10	1	—	16	16	—	—	—	1	—	—
Mackinac	17	2	2	—	—	15	13	2	—	—	—	—	—
Macomb	41	9	9	—	—	32	29	3	3	—	—	—	—
Manistee	483	6	6	—	—	472	448	24	14	—	2	3	—
Manitou	1	—	—	—	—	1	1	—	—	—	—	—	—
Marquette	163	26	25	1	—	125	106	19	18	2	3	7	—
Mason	a 49	—	—	—	—	3	3	—	—	—	—	1	—
Mecosta	90	38	36	2	2	51	43	8	5	—	1	—	—
Menominee	47	17	17	—	1	24	24	—	—	—	—	6	—
Midland	148	1	1	—	—	147	145	2	—	—	—	—	—
Missaukee	12	7	7	—	—	5	5	—	—	—	—	—	—
Monroe	36	17	16	1	—	17	16	1	6	—	—	2	—
Montcalm	101	46	46	—	1	55	54	1	3	—	—	—	—
Muskegon	b 227	29	27	2	2	197	186	11	14	—	1	5	—
Newaygo	62	24	23	1	1	31	29	2	—	—	2	5	—
Oakland	852	84	83	1	11	764	759	5	7	1	—	3	—
Oceana	18	—	—	—	—	18	18	—	—	—	—	—	—
Ogemaw	10	1	1	—	—	9	9	—	—	—	—	—	—
Ontonagon	5	2	2	—	—	—	—	—	—	—	—	3	—
Osceola	c 15	3	3	—	—	—	—	—	—	—	—	—	—
Oscoda	6	6	6	—	—	—	—	—	—	—	—	—	—
Otsego	1	1	1	—	—	—	—	—	—	—	—	—	—
Ottawa	92	24	23	1	—	66	60	6	7	—	—	2	—
Presque Isle	19	—	—	—	—	19	17	2	—	—	—	—	—
Roscommon	99	2	2	—	—	95	94	1	—	—	—	2	—
Saginaw	259	81	79	2	—	173	156	17	—	2	—	3	—
Sanilac	16	1	1	—	—	14	12	2	1	—	1	—	—
Schoolcraft	11	1	1	—	—	10	10	—	—	—	—	—	—
Shiawassee	60	25	25	—	1	35	33	2	—	—	—	4	—
St. Clair	d 36	1	1	—	—	35	33	2	—	—	—	—	—
St. Joseph	d 41	1	1	—	—	40	39	1	2	e2	e	2	—
Tuscola	36	16	16	—	2	17	16	1	1	—	—	2	1
Van Buren	109	15	15	—	—	92	92	—	5	—	—	2	—
Washtenaw	781	19	18	1	1	750	736	14	28	—	—	12	—
Wayne	922	63	58	5	—	831	751	80	15	5	19	4	—
Wexford	40	13	13	—	—	24	24	—	—	—	—	3	—

a Forty-five more than total of columns 2, 6, 10, 11, 12, and 13.

b Five less than total of columns 2, 6, 10, 11, 12, and 13.

c Twelve more than total of columns 2, 6, 10, 11, 12, and 13.

d Four less than total of columns 2, 6, 10, 11, 12, and 13.

e Committed for minor offenses.

f Report says: "One insane soldier or marine transferred to the insane asylum at Kalamazoo."

TABLE III.

Showing, for the State and Counties, the Number of Prisoners Convicted and sent to State Prison, State House of Correction, Detroit House of Correction, State Reform School and State Industrial Home for Girls; also the Number that have made their Escape, and the Number Remaining in the Jails at the close of the year, for the year ending September 30, 1883.

STATE AND COUNTIES.	CONVICTIONS.					Number Escaped.	Number remaining in the Jails at the close of the year.
	Number sent to State Prison.	Number sent to State House of Correction.	Number sent to Detroit House of Correction.	Number sent to State Reform School.	Number sent to State Industrial Home for Girls.		
	1	2	3	4	5	6	7
STATE.....	162	663	430	98	26	66	330
Alcona.....							1
Allegan.....	1	3	2	2		2	2
Alpena.....	3	1	1				1
Antrim.....	3						
Baraga.....	1	1				2	
Barry.....	2	1		2			4
Bay.....	7	23	12	2	1	1	4
Benzie.....		1					
Berrien.....	7	8				8	15
Branch.....	1	12		1	1		
Calhoun.....	3	26		4	1	2	10
Cass.....	1	9					5
Charlevoix.....		1	1			1	
Cheboygan.....	1	18	1	1		1	1
Chippewa.....	1	10		1			1
Clare.....		2	2				1
Clinton.....	1	3			1		2
Crawford.....	1	1		1			1
Delta.....	3					1	4
Eaton.....	3			4			3
Emmet.....	b	3				b	2
Genesee.....	1	16	5	6	2	1	13
Gladwin.....							1
Grand Traverse.....		6		1	1		
Gratiot.....		3					3
Hillsdale.....	3	14	2	1			6
Houghton.....		1		1			5
Huron.....		2					1
Ingham.....	3	6	5		1		6
Ionia.....	5	29	1	1			13
Iosco.....	2	3					3
Isabella.....	1	6	1	3		2	
Jackson.....	7	72	4	4	2	4	13
Kalamazoo.....	10	28	2	2			11
Kalkaska.....	1						
Kent.....	6	71	3	5	4		16
Keweenaw.....		1					
Lake.....	1	3					

¹ One prisoner was turned over to U. S. authorities for personating an officer.

^a Seven were recaptured.

^b See Schedule A.

TABLE III.—CONTINUED.

COUNTIES.	CONVICTIONS.					Number Escaped.	Number remaining in the Jails at the close of the year.
	Number sent to State Prison.	Number sent to State House of Correction.	Number sent to Detroit House of Correction.	Number sent to State Reform School.	Number sent to State Industrial Home for Girls.		
	1	2	3	4	5	6	7
Lapeer.....		6		1			4
Leelanaw.....							1
Leonauee.....	5	19	5	5	1		10
Livingston.....		3					
Mackinac.....		2	5				
Macomb.....	1	2				1	2
Manistee.....		9		1	1		5
Marquette.....	3	2	2			1	25
Mason.....						1	2
Mecosta.....	3	10	1			a 3	11
Menominee.....	1	3					2
Midland.....	1	3		1			8
Missaukee.....		2				1	2
Monroe.....	3	7		1			2
Montcalm.....	3	15		2		5	9
Muskegon.....	1	14	8	4	2		8
Newaygo.....	2	8				1	2
Oakland.....	2	28	7	5			7
Oceana.....	1	2					7
Ogemaw.....	1	1					2
Ontonagon.....	2						
Osceola.....	3						
Otsego.....						1	
Ottawa.....	2	9	2		1	7	5
Roscommon.....		6	1			3	1
Saginaw.....	7	19	2	2		2	25
Sanilac.....	1	1				1	4
Schoolcraft.....	1	3					
Shiawassee.....	10	7					8
St. Clair.....		1	1			5	
St. Joseph.....		3		1	1	1	5
Tuscola.....		1				3	2
Van Buren.....	2	1		2			13
Vashstenaw.....	4	66	1	9			13
Wayne.....	23	18	341	21	6		47
Wexford.....	1	8	6			5	

a Were recaptured.

QUESTIONS TO BE ANSWERED.					MALES.	FEMALES.
Are prisoners boarded by sheriff?.....						
Amount per day for each prisoner..... \$.....						
do	do	do	do	for washing.....		
Whole No. in your jail Oct. 1, 1883.....						
do	do	do	do	awaiting trial.....		
do	do	do	do	do transportat'n to prison.....		
do	do	do	do	detained as witnesses.....		
do	do	do	do	under 18 years of age.....		
do	committed from Oct. 1, 1883, to Sept. 30, 1884, inclusive.....					
do	do	do	do	on charge of felony.....		
do	do	do	do	do misdemeanor.....		
do	released on examination.....					
do	acquitted on trial.....					
do	released on suspended sentence.....					
do	sentenced to fine or imprisonment in jail.....					
do	convicted and sent to Reform School, Lansing.....					
do	do	do	Industrial Home for Girls, Adrian.....			
do	do	do	Jackson.....			
do	do	do	Ionia.....			
do	do	do	Detroit House of Correction.....			
do	in jail Sept. 30, 1884.....					
do	do	do	do	awaiting trial.....		
do	do	do	do	sentence.....		
do	do	do	do	transportation to prison.....		
do	do	do	serving sentence.....			
do	do	do	detained as witnesses.....			
do	do	do	under 18 years of age.....			
do	do	do	insane.....			
do	do	do	idiotic.....			

P. S.—As my report must be in printer's hands soon after October 1st, counties from which reports are not received in time for insertion, will be reported as delinquent.

From the following counties no replies were received from sheriffs, up to Dec. 12, 1884:

Cass county—Frank M. Sanders, sheriff.
 Chippewa county—Francis Lessard, sheriff.
 Kent county—Lyman T. Kinney, sheriff.
 Lapeer county—Wm. Colerick, sheriff.
 Mackinac county—P. A. Paquin, sheriff.
 Presque Isle county—Philip Thomas, sheriff.

From these counties, so far as the reports have been received at the office of the Secretary of State, we have been permitted to copy statistics. All statistics received are given in table appended.

BOARD OF CORRECTIONS AND CHARITIES.

[illegible]

¹ No report received in time for insertion.

* City prisoners, 286 males and 21 females, not included.

3 No returns made by sheriffs to this office. We get such statistics as we have from office of Secretary of State.

4 Sheriff refused to report.

No jail. The jail of Schoolcraft county was burned January 25, 1884. The county now uses the jail of Mackinac county.

• Replies say "can't say."

b No answer received.

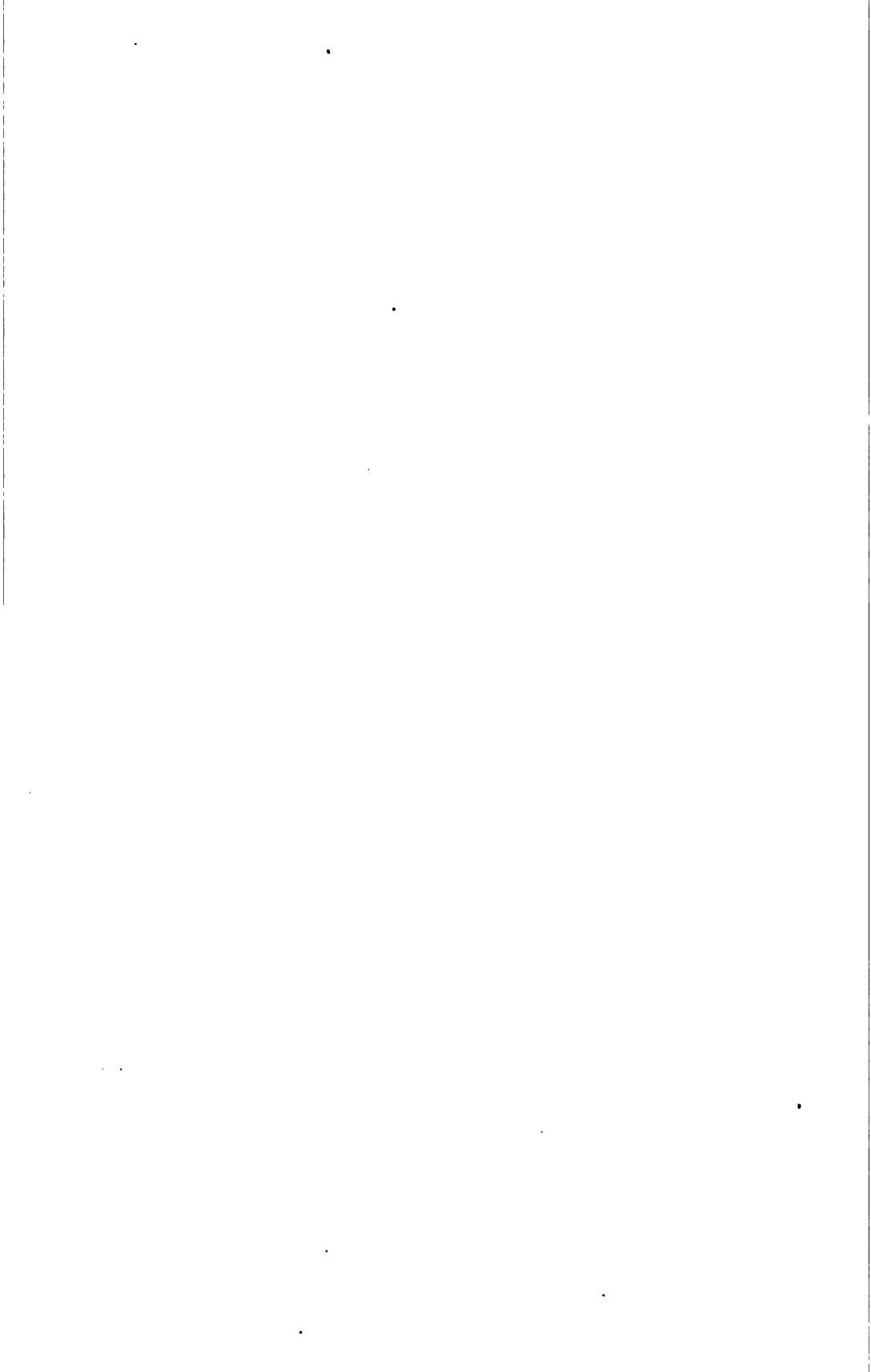
RECAPITULATION.

Prisoners boarded by the sheriff or jailor, so far as answers have been received, in seventy-four counties. Price paid for board varies from \$2.94 per week to \$3.75 per week, or from \$0.42 to \$1.25 per day. Average price per week \$4.50, per day \$0.64, 22¢. Washing done for prisoners, so far as answers have been received, in 22 counties. No answer to this question in 14 counties. Washing done by prisoners themselves in 22 counties.

Whole number in jail Sept. 30, 1883, as taken from jail statistics for 1883, 380, but as reported from 74 counties.....	465
Whole number awaiting trial in counties reported.....	180
" " " transportation in counties reported.....	30
" " " detained as witnesses in counties reported.....	8
" " " under 18 years of age in counties reported.....	6
" " " committed to jail from October 1, 1883, to September 30, 1884, inclusive, so far as reported.....	15,756
Whole number committed on charge of felony.....	1,773
" " " " minor offenses (evidently an error).....	10,506
" " " released on examination.....	628
" " " suspended sentence.....	383
" " " acquitted on trial.....	312
" " " sentenced to fine or imprisonment in county jail.....	3,336
" " " sent to Reform School at Lansing.....	52
" " " Industrial Home for Girls at Adrian.....	46
" " " State Prison, Jackson.....	264
" " " State House of Correction, Ionia.....	1,384
" " " Detroit House of Correction.....	2,077
" " " in jails Sep. 30, 1884, so far as reported.....	359
" " " of these, awaiting trial, so far as reported.....	181
" " " " sentence, so far as reported.....	55
" " " " transportation, so far as reported.....	7
" " " " serving sentence, so far as reported.....	178
" " " " detained as witnesses, so far as reported.....	9
" " " " under 18 years of age, so far as reported.....	12
" " " " insane, so far as reported.....	45
" " " " idiotic, so far as reported.....	2

PART IV.

COUNTY POORHOUSES.



COUNTY POORHOUSES.

1. INTRODUCTORY REMARKS ON COUNTY POORHOUSE SYSTEM.
2. CONDITION OF EACH COUNTY POORHOUSE AT DATE OF LAST VISIT.
3. STATISTICS IN RELATION TO COUNTY POOR AND COUNTY POORHOUSES.

COUNTY POORHOUSES.

From year to year, as the results secured by frequent visitation and inspection by members of the Board or the Secretary become more apparent in the improved condition and management of poorhouses, these visits are made more frequently and the investigations more searching.

That the poor laws of the State require careful examination and amendment, so as to make them uniform in their operation, secure the beneficial results designed, and, so far as possible, prevent a misuse and misappropriation of funds designed for the support of the poor and unfortunate, is very apparent to those who become familiar with such laws and their operation.

We would reiterate the recommendations made in former reports:

First. That the system of township poor be discontinued and the county system adopted throughout the State. It is more simple, more uniform, and will, we are satisfied, secure better results.

Second. All means for the relief of the poor, whether temporary or permanent, should pass through the hands of the superintendents of the poor, who should always be men of high character, noted for integrity and business capacity, as well as for kindly sympathy and benevolence.

The superintendents soon become, from experience in dealing with the poor and the unfortunate, familiar with their characters, habits, and peculiarities, and are able, almost at sight, to detect tramps and frauds, and are thus enabled to contribute to the necessities of the worthy without pauperizing them, and to turn tramps and other vagrants over to other officers to whose charge they more fittingly belong.

Very great evils are not only possible but are of frequent occurrence under the present system, which allows supervisors to grant temporary relief to a given amount without any reference to the superintendents of the poor.

A single instance which came to the personal knowledge of one of the Board, through the superintendent of the poor, on his visit to the county poorhouse will suffice to illustrate the point under discussion.

A supervisor took a sick person as a pauper from his town to the county poorhouse and left her there as a county dependent.

As she was filthy and in rags she was stripped and bathed, to which she made strenuous resistance. Her garments, being worthless, were put into the stove. When partially undressed, she thrust her hand into the leg of her stocking and drew out something and placed it under her arm. This led to examination, and it was found to be a roll of bills amounting to \$120. Fearing other property might have been concealed in the clothing, the same was taken from the stove partially consumed, and in the pocket was found a

receipt, given on the morning she was brought to the poorhouse, by the supervisor who brought her there, for \$200 to be held in trust for her. Comment is unnecessary.

Another superintendent of the poor stated to a member of this Board on a visit to a poorhouse, that just preceding elections in his county, a very large amount is always distributed by supervisors in townships as temporary relief, and that at spring elections such distribution is a sure indication as to what supervisors are candidates for re-election. Of course such instances are not of frequent occurrence, and a wise discretion is no doubt usually exercised, still a system liable to such abuses requires more efficient checks and guards, and it has seemed to us that if relief by supervisors was entirely cut off, and all moneys were distributed through the superintendents of the poor, no great inconvenience and much practical good would result.

The poorhouses of the State are still, many of them, unfit for use as such, with no proper provision for separation of the sexes, ventilation, washing, bathing, etc., but great improvements are being made yearly.

A valuable paper on poorhouses and their management, read at the Eleventh National Conference of Charities and Corrections, held at St. Louis, Mo., Oct. 13-17, 1884, has been reprinted and circulated freely by the Board.

Tramps, properly so called, have no right to receive aid and comfort of any kind from the poor fund. They more properly come under the jurisdiction of sheriffs and constables, who, with proper guards against abuses, should care for this most worthless and undesirable class of vagrants.

Hard labor in jails and in district workhouses, as a sure reward for able-bodied tramps, would greatly diminish their numbers and be a great relief to the community, and especially to the deserving poor who may sometimes be improperly regarded as tramps, and so made to suffer from the association.

We give below full descriptions, so far as seems necessary or desirable, of the poorhouses as found on our visits.

Sometimes the visit may have been at an unfortunate time for the keeper, and the condition of things as found may not present a fair picture as to the general average of the year. No comments are made in any spirit of fault-finding, but with an earnest desire to secure improvement.

Some of the buildings can only be cleansed by fire, and others are so constructed that no improvement or additions, without entire remodeling, will make them fit for use as poorhouses. True economy, as well as humanity, requires suitable provision for the poor and unfortunate.

ALCONA.

The poorhouse is 8 miles from Harrisville. Frame house. Not well constructed for such use, but affords sufficient accommodation for the present.

The ventilation is only by windows. Should have bath room and bath tub. Was clean throughout. Made communication to superintendents of the poor.

Superintendents of the poor—Geo. H. Blush, M. C. Shepard, D. Mulholland.

ALLEGAN.

The poorhouse is on a good farm about four miles from Allegan. Is of brick. Two stories, with good basement all above ground. It is new, in place of one burned down two years ago. It is very roomy, with perfect separation of the sexes; good ventilation; warmed by furnaces; with lavatories; bath rooms; smoking rooms, in which only the use of tobacco is permitted. One of

the best, if not the best, constructed and managed poorhouses of the State. There are separate buildings for the insane and for those afflicted with contagious diseases, and for children. Thoroughly clean throughout.

Superintendents of the poor—C. W. Calkins, S. S. Dryden, B. Peabody.

ALPENA.

The poorhouse is about $1\frac{1}{2}$ miles from Alpena. Is a frame building. Not well constructed for such use. Ventilation is very poor. No bath room or tub. Made communication to superintendents of the poor urging improvements. House, beds, and bedding clean.

Superintendents of the poor—H. J. Eaton, J. T. Bostwick, John Beakley.

ANTRIM.

No poorhouse.

Superintendents of the poor—G. W. Montgomery, Samuel Peaslee, James Williams.

ARENAC.

No poorhouse.

Superintendents of the poor—Isaac S. Davis, Wm. G. Jennings.

BABAGA.

No poorhouse.

Superintendents of the poor—John Q. Barnard, J. Q. McKernan, Wm. H. Hendrick.

BARRY.

Poorhouse about $3\frac{1}{2}$ miles from Hastings. Brick. Two stories, with good basement. Sexes properly separated. Warmed by furnaces. No properly enclosed yards, separating privies and providing for outdoor exercise, etc. A pretty good house. Bath room. Clean throughout when visited.

Superintendents of the poor—W. T. Hicks, Porter Burton, John M. Nevins.

BAY.

Poorhouse is a frame building about 5 miles from Bay City. Not well constructed for the purpose, but has been painted throughout and is in good condition. Has no basement. Good provision for washing and bathing. Warmed by stoves. Ventilated only by windows. House, beds, and bedding were clean.

Superintendents of the poor—Wm. Green, Wm. Maxson, M. Daily.

BENZIE.

Has no poorhouse.

Superintendents of the poor—L. Kenney, P. A. Smith, E. B. Frost.

BERRIEN.

The poorhouse is of brick, 50x60, with a wing 22x46. Two stories with good basement, and a good farm of 160 acres. Warmed by steam. Sexes properly separated. Ventilation and drainage are poor. Good bath room, tubs, and lavatories. Plastering on the walls considerably broken. House, beds, and bedding were clean. Great need of proper fire-escapes. A good many idiots and insane found here.

Superintendents of the poor—B. F. Rounds, T. O. Bradley, David E. Hinman.

BRANCH.

The poorhouse is of brick, about 2 miles from Coldwater. The basement is dark and damp, the building poorly constructed, so that the facilities for separating the sexes are not good. The ventilation very poor. The privies offensive and badly located. No suitable provision for washing and bathing. No proper fire-escapes. Several idiotic and insane.

Communication was made to the superintendents of the poor, pointing out defects and suggesting remedies. House, beds, and bedding fairly clean.

Superintendents of the poor—Francis D. Ransom, S. A. Warren, J. Clark Pierce.

CALHOUN.

Poorhouse about 2 miles from Marshall. Is of wood. Warmed by furnaces. Poorly ventilated. Not suitable for the wants of a populous county. Have added a bath room. Separate building for idiotic and insane, quite a number of whom are kept here. The buildings should be thoroughly repaired, or better, replaced by more safe and suitable structures. Repeated communications have been made through the city press upon the subject. House, beds, and bedding clean.

Superintendents of the poor—A. O. Hyde, A. B. Hughes, O. B. Green.

CASS.

The poorhouse is of brick, about three miles from Cassopolis. The old part 30x40, two stories, and the new part 40x60, three stories, with a good basement. The old part is warmed by stoves, the new by furnaces. Ventilation and drainage poor. Water supply good. No bath room or tubs, which are much needed. Several idiots and insane here. House, beds, and bedding clean.

Superintendents of the poor—G. S. Wilbur, A. Garwood, James H. Farnum.

CHARLEVOIX.

No poorhouse.

Superintendents of the poor—Wm. Black, F. P. Myers, W. C. Newman.

CHEBOYGAN.

No poorhouse owned by the county, but a large two-story frame building, about a mile from Cheboygan, has been rented and placed in charge of a public dependent, who is paid by the week for board and care of paupers. The building is warmed by stoves. No bath room or bath tub. Only a temporary arrangement.

Superintendents of the poor—James McKervery, M. A. McHenry, J. P. Sutton.

CHIPPEWA.

No poorhouse. But a farm has been purchased near the village of Sault Ste. Marie, and a poorhouse will soon be built. At present a house is leased for that purpose.

Superintendents of the poor—Gustave M. Trempe, John Gurnoe.

CLARE.

The poorhouse is in the township of Grant. Frame, 24x42. Two stories high. New, and only partially completed. Warmed by stoves. Windows furnish the only ventilation. Farm is rented to a keeper, who is paid by the week for boarding and caring for the poor. A very bad arrangement; and

while proper care and treatment may be given, the system is liable to abuse.

Superintendents of the poor—J. D. Newth, Wm. H. Brown, E. B. Evans.

CLINTON.

The poorhouse is about 3 miles from St. Johns, on a good farm. A two-story frame building, with good stone basement. Also a strong house or jail used for epileptics, insane, and idiotic, of which, unfortunately, there are several. One still there who has been there 3 or 4 years; is gradually losing her mind. One weak-minded woman found there with her second illegitimate child. An asylum for the feeble-minded would doubtless have saved the county from the support of two or more of these feeble-minded paupers. Bathing enforced at stated times. House, beds, and bedding clean.

Superintendents of the poor—Warner Bunday, Robert Young, G. W. Stephenson.

CRAWFORD.

No poorhouse.

Superintendents of the poor—R. P. Forbes, Julius Richardson, Wellington Batterson.

DELTA.

No poorhouse.

Superintendents of the poor—Wm. R. Northrup, J. Lewes.

EATON.

The poorhouse (comprising 3 buildings) is about $3\frac{1}{2}$ miles from Charlotte. They are of brick, two stories high, the principal one with a good stone basement. The first, 40x60, mostly used by keeper. Wing 26x40, for paupers; males on first floor, females on second floor. The males also occupy a brick house adjoining, used for the more filthy and permanent. Main building warmed by furnaces. Ventilated by windows. A bath room and tub for males; none for females. The privies in the rear, though at some distance apart, are not enclosed in yards. A bath room and lavatory for women should be provided. One girl found here returned from Coldwater on account of chronic sore eyes. Kept in keeper's part, and a home has been provided for her to which she will soon be removed.

Superintendents of the poor—C. A. Merritt, G. T. Rand.

EMMET.

No poorhouse, but have purchased a farm.

Superintendents of the poor—C. D. Hampton, G. W. Bump, A. T. Burnett.

GENESEE.

The poorhouse is $2\frac{1}{2}$ miles from Flint. Is of brick, one and a half stories high, 60x120 ft., with an addition. Though not originally well constructed, it has been so remodeled and improved, and kept in such excellent condition, and repaired and improved as to warming, ventilation, bath rooms and tubs, lavatories, and water supply, as to be one of the best houses of the kind in the State, and as for management, it has, so far as we have been able to observe, no superior in that respect.

The various duties that can be performed by the inmates are so arranged and assigned that each dependent in charge of a particular room, or assigned to a particular duty, feels such a pride in its proper performance as to secure excellent results. A good supply of clothing, bedding, etc., is always on hand,

and winter clothing is in summer carefully and safely stored away. Religious services are held every two weeks by clergymen from the city, and an enforced residence in the Genesee county poorhouse has very little tendency to destroy self respect, or to permanently pauperize any.

There were of 50 inmates when last visited 22 idiots or feeble-minded, and some insane.

Superintendents of the poor—Samuel R. Atherton, R. W. Dullam, L. J. Hitchcock.

GLADWIN.

The poorhouse is 2½ miles from Gladwin. Just built. Frame. Two stories. Main part 18x26, wing 18x22. Built very like an ordinary farm house. Without bath room or ventilation except by windows. The farm was leased and the house not finished when visited.

Superintendents of the poor—J. K. McFarlane, A. B. Foster, J. A. Voorhees.

GRAND TRAVERSE.

No poorhouse. Township system prevails.

Superintendent of the poor—J. G. Ramsdell.

GRATIOT.

The poorhouse is about 1½ miles from Ithaca. Is an old frame farm house to which an addition has been built. It is not well suited to the purpose, and as it is of no great value, the best and in the long run the cheapest plan would be to erect a new and more suitable building. The cellar, which was only under the old part, is very low and poor. The insane and idiotic, of whom out of 24 inmates there were 13, are kept in a small frame building some rods away from the main house, and their condition was pitiable. No bath room. No tub. Warmed by stoves. Separation of sexes not good. House, beds, and bedding fairly clean.

Superintendents of the poor—Wm. Marlowe, P. R. Phillips, G. W. McHenry.

HILLSDALE.

The poorhouse or houses are about 3 miles from the city of Hillsdale. On a good farm. Separate frame buildings are used for the different sexes. The provisions for the idiotic and insane have been poor, but a large building has just been erected, 36x50, two stories high, with a good basement, mostly above ground. Built of wood. Warmed by a furnace, and well ventilated, and the older parts have been renovated and improved.

There are a large number of inmates varying from 50 to 90. Of these, but 5 are classed as idiotic and insane, but many more verge so closely upon insanity and idiocy that a State asylum for this class would doubtless relieve the Hillsdale county poorhouse of from 8 to 10 of its present dependents. The house is well kept. House, beds, and bedding clean. Bath room and bath tubs have been provided in the new part.

Superintendents of the poor—J. W. Falley, Lewis Wales, Joel B. Norris.

HOUGHTON.

The poorhouse is about three miles from Houghton. Is a large two story frame building. Main part 40x60. Wing, also two story, 24x40. The rooms are all large. Warmed by stoves. Ventilated by windows. Among the inmates some very badly diseased from vices. Found when visited 17 inmates, two of whom were idiots. One boy of 7 years with his mother at the poor-

house. This boy should be sent to the State Public School at Coldwater. All moneys in this county expended either for temporary or permanent relief goes through the hands of the superintendents of the poor. House, beds, and bedding clean.

Superintendents of the poor—William Miller, Philip Scheuermann.

HURON.

Poorhouse is $1\frac{1}{2}$ miles from Bad Axe. Is a frame building about 34×42 , two stories, with high attic and stone basement. Separation of the sexes good. Warmed by stoves. Ventilated by windows. No bath room or bath tub. Neither house, beds, nor bedding were clean, and some of the rooms, owing to the unclean habits of inmates, very offensive. Of 9 inmates, 1 was feeble-minded and 2 insane. Made communication to Board of Supervisors, calling attention to defects and suggesting improvements.

Superintendents of the poor—M. Hanselman, Francis Thompson, Wm. Carter.

INGHAM.

The poorhouse is 6 miles east of Lansing. Is of brick, two stories, with good basement. Warmed by furnace. Rooms of good size. Ventilated by flues in walls. Good arrangements for bathing. Separation of the sexes defective. The Board as a body visited this poorhouse and called attention to defects and suggested improvements. House, beds, and bedding clean.

Superintendents of the poor—S. E. Jeffries, W. L. Reed, Milton Ryan.

IONIA.

Poorhouse about 6 miles from Ionia, of brick, two stories, with a high attic which serves as a third story, with basement. Wing two stories high, for females. Ventilation not good when visited, and the whole house was in bad condition. The full Board made a visit, and finding several matters to which the attention of the superintendents of the poor had previously been called unimproved, a communication was made to the public through the city press, giving a plain statement of the condition in which the house and inmates were found at the time of the visit.

At a subsequent visit by the Board, great improvement was found, and some of the evils pointed out had been remedied. Still the house is not well constructed, and old and feeble inmates occupy the third story, with inconvenient approaches, and without sufficient means of escape in case of fire.

Superintendents of the poor—B. H. Preston, S. A. Yeomans, L. C. Smith.

IOSCO.

Poorhouse is about 4 miles from Tawas City, frame, two stories with good basement, on a large farm. Front part 26×38 , two stories; rear 28×38 , two and one-half stories. Warmed by stoves. Ventilated by windows. No bath room nor bath tubs. Sexes not sufficiently separated. Made communication to superintendents of the poor, pointing out defects and suggesting remedies.

Superintendents of the poor—R. McCormick, Enos Gray, L. B. Smith.

ISABELLA.

The poorhouse is in Chippewa township. Frame, too small to afford proper separation of the sexes. Warmed by stoves. Ventilated by windows. No bath room or bath tub. It is not suited to the present wants of the county. House, beds, and bedding fairly clean.

Superintendents of the poor—M. O. Boyle, Wm. T. Whitney, Rufus T. Glass.

wood, 40x40, two stories with attic. Without proper ventilation. House unfinished. No bath room or bath tubs.

Made communication to superintendents of the poor recommending improvements, etc.

Superintendents of the poor—John Hoban, P. W. Murray, Michael Marley.

MACOMB.

The poorhouse is about two miles from Mt. Clemens. Brick. Main part 40x60, with projection 24x28, and two stories with basement. The part for the keeper is too small, and part of the other rooms designed for the paupers is occupied by the family of the keeper. Does not furnish proper facilities for division of the sexes. There is a strong building outside sometimes used for tramps, and a frame building used as a hospital. Found two insane women confined in the hospital. Warmed by stoves. Ventilation poor. No bath room or bath tubs. The superintendents of the poor are authorized to present plans for enlargement and improvements, which will no doubt soon be made. House, beds, and bedding clean. Of 25 inmates, 5 were insane.

Superintendents of the poor—H. Fries, C. D. Crittenden, E. W. Lewis.

MANISTEE.

The poorhouse is about 4 miles from Manistee. Is of brick, two stories high, with basement. Sexes properly separated inside the house, but no enclosed yards. Ventilation of the halls good, but should be transoms over the doors and openings below the doors to secure good air in rooms. Bath rooms and bath tubs. Drainage good. An addition 33x75 has recently been built. House, beds, and bedding clean. Of the 27 inmates, 3 were insane.

Superintendents of the poor—App M. Smith, C. D. Gardner, E. A. Bodwell.

MANITOU.

No poorhouse or farm. Superintendents of the poor made no report

MARQUETTE.

The poorhouse is about 1½ miles from Marquette. It is of wood, three stories, with basement under a part of it. Has a two-story hospital, with a separate kitchen. Good bath room and bath tub. Provision for separation of sexes deficient, but they have but few female paupers, and those they have are aged and feeble. The hospital is warmed by stoves, the main building by steam. Ventilating flues have been placed in outer walls, but as they are not heated do not answer a very good purpose. Found several insane, who have to be retained because the State asylums are full. They have a separate new building for these. Found 36 inmates, all permanent charges. Two permanently disabled by having been frozen when intoxicated. House, beds, and bedding clean.

Superintendents of the poor—E. S. Hardy, E. C. Anthony, E. C. Sterne.

MASON.

The poorhouse is about 5 miles from Ludington. Is a frame building 24x42, two stories high with a high attic, brick basement under part of the house. House not well constructed. Separation of the sexes only effected by locking them in their rooms. Warmed by stoves and ventilated only by windows. Bath room and bath tub. Privies in bad condition. House, beds, and bedding clean. Of the 11 inmates, 3 were feeble-minded.

Superintendents of the poor—Levi Shackleton, Hiram Webster.

MECOSTA.

Poorhouse, or building purchased for one, was burned, and a rented house is used in the town of Big Rapids. This is the second time the poorhouse has been burned. Of the 20 inmates, 3 were insane, 1 confined all the time, 6 or 8 are permanent paupers.

Superintendents of the poor—J. F. Olark, Wm. T. Jones, J. V. Armstrong.

MENOMINEE.

Poorhouse in the township of Menominee. Frame. Warmed by stones. No facilities for bathing. No provision for idiotic and insane. The poor are supported by contract with keeper.

Superintendents of the poor—E. L. Parmenter, Thomas Hay, Henry Nason, Jacob Math.

MIDLAND.

Poorhouse in township of Midland. Part of the building is old and dilapidated, part is new and in fair condition. Women's sleeping rooms very poor. No ventilation except by windows. No bath room or bath tubs. Several insane and idiotic; and a proper separation of the sexes has not been secured and trouble has arisen in consequence.

Superintendents of the poor—J. E. Townsend, Harvey Lyon, Robert C. Martin.

MISSAUKEE.

Missaukee has no poorhouse nor farm.

Superintendents of the poor—James Nixon, Martin Vanarsdale, J. M. Vanderheid.

MONROE.

Poorhouse $3\frac{1}{2}$ miles from Monroe on a good farm. House is of brick, two stories high, with good basement and high attic. Warmed by furnaces and ventilated by flues. Separation of sexes in the house good, outside not so good. Rooms large and comfortable. Two bath rooms and bath tubs. House, beds, and bedding clean. Apparently well kept, and inmates well fed and cared for.

Superintendents of the poor—Isaac Lewis, John Davis.

MONTCALM.

Poorhouse about 6 miles from Greenville. Frame buildings, 2 stories high. Three of them, erected at different times, are getting old. Separation of sexes within the buildings good, but should be separate yards enclosed outside. Warmed by stoves. Ventilation recently improved by ventilating flues. Bath room and bath tubs. House, beds, and bedding clean, and inmates well cared for. Out of 39 inmates when visited, 11 were feeble-minded or idiots, and 4 were insane.

Superintendents of the poor—I. P. Shoemaker, R. C. Miller, Alfred Stone

MUSKEGON.

The poorhouse is $2\frac{1}{2}$ miles from Muskegon. Frame building, 2 stories high. Warmed by stoves. Ventilated by windows. No bath room or bath tubs. Separation of sexes in the house good, but no separate enclosures outside. House, beds, and bedding clean. Of 7 inmates when visited, 1 was insane and one idiotic.

Superintendents of the poor—G. F. Outhwaite, A. P. Horton, Lafayette Knowles.

NEWAYGO.

The poorhouse is near Fremont centre, on the Chicago & West Michigan Railroad. It is a frame house, entirely unfit for use as a poorhouse. Walls, ceilings, and floors infested with vermin. No lavatories, bath room, or bath tubs. Privies offensive. House and farm leased to a farmer, who feeds and cares for the poor at a stated price per week. All male paupers sleep in one room. Found four boys who should be at the State Public School, all sleeping in the same room with the other male paupers. Of the 13 inmates there when visited, 7 were under 16 years of age, but all of these, except the 4 above named, were unfit to send to the State Public School, but belong to an asylum for the idiotic and feeble-minded.

Superintendents of the poor—H. D. Woodman, William Rice.

OAKLAND.

The poorhouse is about 2 miles from Pontiac. Is of brick, two and one-half stories high, 44x162, good stone basement. Main building warmed by furnace, hospital for insane, by stoves. Bath rooms, bath tubs, etc. No provision for hot water, except to carry in pails from main buildings. Ventilation poor, and should be improved, especially in the hospital for insane. House, beds, and bedding clean. Use of tobacco, if permitted, should be restricted to special, well ventilated rooms set apart for the purpose. Of the 44 inmates at the time of the visit, 15 were idiotic and feeble-minded and 10 were insane.

Superintendents of the poor—A. W. Hovey, Wm. M. McConuell, G. W. Leonard.

OCEANA.

The poorhouse is a mile and a half from Hart on a good farm of 120 acres. It is a frame house, consisting of a farm house and addition. The farm house part is used by keeper and for female paupers, and sleeping rooms are low, dark and not well ventilated. The new part is roomy, two stories high, with good basement, and designed to be warmed by a furnace. Old part warmed by stoves. Ventilation has not received proper attention. No lavatories or bath rooms. It is designed to have bath room in new part. Separation of the sexes not good at present, as new part is not yet finished. Should be separate yards enclosing privies, etc. Of 13 inmates at time of visit, 1 was insane and 1 feeble-minded.

Superintendents of the poor—C. Davis, C. McLave, N. C. Smith.

OGEMAW.

No poorhouse or farm.

Superintendents of the poor—U. O. Gregg, F. H. Horr, J. C. McGowan.

ONTONAGON.

The poorhouse is about 3 miles from Ontonagon on a farm of 200 acres. The township system prevails, and the frame farm house and farm are leased to the keeper, who cares for the paupers at a given price per month. While the system is a poor one, and liable to abuse, in this case the house was clean and the care of the inmates apparently good. A place for an insane pauper had been provided in an outbuilding, where he is kept confined—rather a hard place, but the best the circumstances permitted. Four inmates when visited.

Superintendents of the poor—John G. Parker, James E. Hoyt, John Chynoweth, Thos. Edwards.

OSCEOLA.

The poorhouse is $2\frac{1}{2}$ miles from Sears, on a farm of 160 acres. House is

frame, 24x62, with a lean-to of 8x48. Two stories, fairly well arranged. Sexes pretty well separated. Warmed by stoves and ventilated by windows. No proper lavatories, bath room, or bath tub. House, beds, and bedding clean. Found 9 inmates, of whom 3 were feeble-minded and 1 insane. Made communication to people in county paper suggesting improvements.

Superintendents of the poor—Wm. Wood, J. H. Lanphear, H. T. Lewis.

OCEANA.

Has no poorhouse or farm.

Superintendents of the poor—G. B. Carman, Wm. Winton, J. W. Hollowell.

OTSEGO.

The poor farm and buildings are in the town of Livingston. Instead of being in charge of the superintendents of the poor, it is under a central committee of the board of supervisors. Building is frame, warmed by stoves, ventilated by windows. No provision for bathing.

Superintendents of the poor—S. P. Robinson, N. L. Parmeter, A. Assal.

OTTAWA.

The poorhouse is about 5 miles from Eastmanville on a farm of 213 acres. The building is not adapted to use as a poorhouse, being an old hotel. Sexes are separated by locking of doors. Warmed by stoves, ventilated only by windows. No bath room or bath tub. The house, beds, and bedding were clean, but keeper said it was impossible to keep it free from vermin. Of 35 inmates when visited, 6 were idiotic and 8 insane. Great danger is to be apprehended from fire, and in case of fire there would probably be loss of life. A better house is much needed. Made communication to paper upon condition of the same and needed reforms.

Superintendents of the poor—Wm. N. Angel, Wm. J. Scott, John Wagner.

PRESCUE ISLE.

Has no poorhouse nor farm.

Superintendents of the poor—Henry Jacobs, Wm. Brego, Joseph L. Smith.

ROSCOMMON.

No poorhouse nor farm.

Superintendents of the poor—W. S. Washington, M. D. H. Bartholomew.

SAGINAW.

The poorhouse is about 5 miles from Saginaw. House is of brick (for keeper) with frame in rear for paupers. One wing is 32x42, two stories high, another is 18x40, one and a half stories high. Basement under only a part. The frame part is old and not well adapted for use, and the best and most economical plan would be to build entirely new, as this old building cannot be kept free from vermin. There is an old brick part or strong part for insane. Warmed by furnace. Ventilation poor. One bath tub. Privies not enclosed in yards. Neither house nor beds very clean. Of the 30 inmates found, 6 were feeble-minded and 2 insane.

Superintendents of the poor—Geo. P. Butler, Thos. L. Jackson, Frank McMann.

SANILAC.

Poorhouse is about 5 miles from Lexington. Is of brick, 30x40, two stories high, with brick basement. The sexes are separated only by a narrow hall,

and doors are locked at night. Warmed by stoves, ventilated by windows. No proper lavatories, no bath room, nor bath tubs. The privies are poor and offensive. House and beds clean. Of the 16 inmates when visited, 1 was idiotic and 2 insane.

Superintendents of the poor—R. J. Arnot, Thomas Nicol, Nelson Cameron.

SCHOOLCRAFT.

No poorhouse nor farm.

Superintendent of the poor—A. Boogren.

SHIAWASSEE.

The poorhouse, about 2 miles from Corunna, is an old frame two-story building, with high attic. It was never well suited to use as a poorhouse, and has rapidly depreciated until it is hardly fit for use as such, being too small, unventilated, and so constructed that inmates, for purpose of separation, must be locked in at night, and in case of fire there would be great danger of loss of life. No proper bath room, a damp, close room in basement has a stationary tub, but hardly fit for use. The house and beds were clean. Saw superintendents of the poor and editors of county papers and urged efforts for a new and better house. Found 25 inmates at time of visit, of whom 6 were idiotic or feeble-minded and 4 insane.

Superintendents of the poor—A. B. Chipman, J. A. Chapin.

ST. CLAIR.

The poorhouse is at Goodell Station, 13 miles from Port Huron. It is a large brick, building two stories high, with a brick basement above ground. Warmed by furnaces, and, practically, ventilated only by windows, the flues put in for the purpose being too small to be of much use. Sexes separated by being placed in different wards. Sleeping rooms for insane are badly constructed, being close and dark, but, fortunately, they were unoccupied. There has been some improvement in the appearance of the house since our former visit. There are bath rooms and tubs, separate dining-rooms, etc. Of 55 inmates, 4 were infants, 5 feeble-minded, and 4 insane. Basement should not be used for sleeping rooms.

Superintendents of the poor—Uriah Hayden, Arnold Saph, Robert Bailie.

ST. JOSEPH.

Poorhouse is an old hotel about $4\frac{1}{2}$ miles from Sturgis. Though much improved since our last report, and by additions made much more fit for use, the sexes being separated, and by means of a new strong frame hospital the insane and unclean provided for, still economy would dictate the erection of an entire new building. There can be no proper ventilation, are no lavatories or bath tubs, and in other respects the buildings are not such as are needed. Of the 25 inmates found at last visit, 6 were idiotic or feeble-minded, 2 insane; found 3 children that should be removed to the State Public School. Made communication to the county papers.

Superintendents of the poor—D. M. Bateman, E. Flanders.

TUSCOLA.

The poorhouse is about a mile from Caro. There are two brick buildings, each two stories high, one used for the keeper and family and female paupers and the other for male paupers. They are pretty well built, with bath rooms, bath tubs, and good water supply. The ventilation is very poor, and should

have prompt attention. The female part should have better facilities for bathing. Made communication to superintendents of the poor suggesting improvements.

Superintendents of the poor—James D. Sutton, J. R. Hooper, Thomas Duncan.

VAN BUREN.

The poorhouse, which was of wood, was destroyed by fire in the spring of 1884, involving a large loss of life by reason of the inmates being locked in their rooms and there being no proper fire escapes. A new brick building is in course of erection. In the mean time temporary provision is made for the poor.

Superintendents of the poor—W. W. Hodge, J. W. Free.

WASHTENAW.

The poorhouse is about 3 miles from Ann Arbor. Although not originally well constructed for such uses, it has been so enlarged and improved as to answer the purpose, and is one of the best kept and managed poorhouses of the State. An abundant water supply has been provided, and fire-escapes have been placed in all parts of the buildings. The sexes are properly separated. Religious services at the house are frequent. Good facilities for bathing, and rules and regulations requiring the same. Ventilation should be improved. Hospital for contagious cases has been erected at some distance from main building.

Superintendents of the poor—L. Davis, D. B. Greene, Wm. Aprill.

WAYNE.

The poorhouse is near Wayne and 15 miles from Detroit. Poorhouse proper is of brick, with several wards. It has been much improved since last report, and should be still further improved, especially in the matter of ventilation and by providing for more thorough separation and classification. There are many filthy, unclean, and diseased inmates, who should not be permitted to associate or eat with those who are simply unfortunate. The asylum for the insane poor of the county, on the same grounds, is insufficient in size to suitably accommodate the inmates, and not secure in case of fire. Rooms in basement have to be used for sleeping rooms, for which they are unfit. Under the present efficient medical superintendent great improvements have been made. Mechanical restraint has, to a great extent, been discontinued. At the time of our visit there were in the poorhouse proper 509 inmates, of which 29 were idiotic or feeble-minded, and in the asylum for insane 212 inmates, of whom 2 might be regarded as imbecile. Communications have been made to superintendents of poor suggesting improvements.

Superintendents of the poor—Michael Dunn, Patrick Blake, John J. Vroman.

WEXFORD.

The county own a poorhouse farm, with frame building on it, about 14 miles from Cadillac, which is used at present. It is proposed soon to build a suitable poorhouse.

Superintendents of the poor—J. H. Wheeler, H. I. Devoe, E. H. Day.

BOARD OF CORRECTIONS AND CHARITIES.

175

Kalkata.....	42	19	33	1	5	7	41	2	4	0	0	39	12	54	27	5	0	0	0	0	1 00	843 32	755 86	1,787 91	0
Kent.....	4	4	0	0	0	0	3	0	0	0	1	3	0	3	0	0	0	0	0	0	4 90	2,637 28	5	37,650 55	0
Keweenaw...	33	14	13	3	5	1	12	1	1	0	2	32	0	32	5	1	3	1	1	1	1 47	2,997 04	501 75	8,497 94	0
Lake.....	53	11	43	5	14	0	32	3	0	1	4	55	3	52	17	0	4	0	0	0	95	893 80	865 00	1,517 80	1,126 88
Lecinauw.....	16	9	9	1	0	0	28	1	3	2	3	16	0	16	4	3	1	0	0	0	1 40	943 40	0	15,897 82	350 00
Leuawee.....	31	1	0	0	0	0	12	0	3	3	3	25	3	23	7	2	0	0	0	0	3 50	1,048 91	1,500 90	7,054 56	900 00
Livingston.....	27	10	15	2	3	7	116	2	3	8	5	25	7	23	18	0	3	4	0	0	1 80	5,192 43	414 00	3,806 86	93 58
Macinnac.....	12	11	1	1	0	1	49	0	2	5	5	25	7	18	0	0	0	0	0	0	5 51	2,518 74	0	10,178 86	893 28
Macomb.....	30	27	3	2	2	2	96	0	8	8	10	39	25	15	1	3	5	0	0	0	15 90	18,900 29	0	8,139 98	750 00
Manitou.....	9	3	6	1	3	0	17	0	0	0	0	11	0	11	4	0	0	0	0	0	3 15	205 75	0	5,271 33	235 00
Marquette.....	3	2	1	0	0	0	34	0	1	10	0	4	1	3	0	1	0	0	0	0	4 00	10,113 46	0	10,904 68	0
Meosta.....	14	3	11	2	8	0	32	5	2	7	1	14	1	13	12	0	1	0	0	0	2 43	1,188 94	0	2,308 17	60 00
Menominee.....	43	18	24	10	12	1	54	1	2	7	1	34	3	37	12	1	8	1	1	1	1 38	1,486 76	646 63	5,133 39	0
Midland.....	7	2	5	0	1	1	43	1	2	0	8	6	3	2	1	0	0	0	0	0	3 06	2,614 42	0	16,446 05	154 75
Missaukee.....	48	3	5	2	2	0	35	0	7	3	2	11	4	7	2	0	3	0	0	0	2 00	3,019 71	188 00	5,267 79	111 02
Monroe.....	44	14	30	5	13	11	43	3	3	2	2	50	7	43	15	9	3	2	2	0	4 53	9,183 91	1,500 00	12,907 18	704 71
Montcalm.....	17	9	8	0	1	0	8	0	4	0	2	17	0	17	1	0	0	0	0	0	2 25	2,453 85	50 00	4,048 58	0
Montgomery.....	0	0	0	0	0	0	6	0	0	0	0	5	0	5	0	0	0	0	0	0	5 50	150 00	0	2,921 45	3,611 37
Muskegon.....	9	2	5	0	1	1	17	0	1	4	0	9	2	7	1	1	1	1	1	1	1 87	2,189 35	0	3,434 56	513 17
Newaygo.....	8	3	5	2	2	0	35	0	7	3	2	11	4	7	2	0	0	0	0	0	3 06	2,614 42	0	16,446 05	154 75
Oakland.....	44	14	30	5	13	11	43	3	3	2	2	50	7	43	15	9	3	2	2	0	4 53	9,183 91	1,500 00	12,907 18	704 71
Oceana.....	17	9	8	0	1	0	8	0	4	0	2	17	0	17	1	0	0	0	0	0	2 25	2,453 85	50 00	4,048 58	0
Ogemaw.....	0	0	0	0	0	0	6	0	0	0	0	5	0	5	0	0	0	0	0	0	5 50	150 00	0	2,921 45	3,611 37
Ontonagon.....	9	2	5	0	1	1	17	0	1	4	0	9	2	7	1	1	1	1	1	1	1 87	2,189 35	0	3,434 56	513 17
Oscoda.....	7	2	5	1	1	1	17	0	1	4	0	9	2	7	1	1	1	1	1	1	1 87	2,189 35	0	3,434 56	513 17
Oscoda.....	35	24	11	5	8	3	33	1	3	1	4	35	0	35	10	5	3	5	2	0	2 06	2,850 84	0	9,944 36	0
Ottawa.....	35	24	11	5	8	3	33	1	3	1	4	35	0	35	10	5	3	5	2	0	2 06	2,850 84	0	9,944 36	0
Presque Isle.....	34	17	17	2	5	4	66	5	1	6	3	34	0	34	7	3	3	1	2	0	6 43	4,494 15	13,000 00	23,512 89	500 00
Racoonmon... ^s	13	9	8	0	3	1	14	3	1	1	1	16	0	16	4	1	0	0	0	0	2 24	5,337 77	0	6,373 35	45 65
Saginaw.....	26	15	11	3	8	1	35	7	1	4	1	22	0	22	0	0	0	0	0	0	1 57	2,470 27	321 61	7,364 95	263 57
Schoolcraft.....	43	26	17	7	1	8	43	1	1	0	4	41	0	41	2	3	0	0	0	0	4	15,190 05	0	51,366 93	0
St. Clair.....	27	8	19	1	4	1	14	0	2	0	1	26	0	26	3	8	1	0	0	0	1 53	261 00	0	8,261 64	0
St. Joseph.....	18	6	12	1	4	1	27	0	1	13	2	19	2	17	6	1	3	0	0	0	5,033 83	4,000 00	0	7,868 14	0
Tuscola.....	27	6	12	1	4	1	27	0	1	13	2	19	2	17	6	1	3	0	0	0	5,033 83	4,000 00	0	7,868 14	0
Van Buren.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,014 77	326 12	9,369 13	14,691 42	
Washington.....	64	27	37	4	11	0	123	8	9	5	5	73	0	73	11	24	2	1	0	0	13,397 72	13,397 72	0	659 27	478 86
Wayne.....	491	371	190	33	21	207	2,393	0	100	28	103	586	0	586	0	586	0	0	0	0	46,795 56	69,528 36	0	116,033 92	478 86
Wexford.....	5	2	3	0	0	1	2	0	1	0	0	5	0	5	0	1	0	0	0	0	5,139 63	144 60	0	6,890 55	478 86
Total.....	1,963	953	1,033	206	291	395	4,204	76	231	298	211	1,997	269	1,728	324	411	106	33	-----	-----	928,587 10	\$149,080 28	\$683,506 83	\$61,955 97	

! No report received. Such statistics as are given are taken from the reports in office of Secretary of State.

3 No poorhouse in the county.
3 Poorhouse burned Oct. 2, 1884, and records were all lost.

^a No answer.
^b Not given.

4 Includes amount expended for permanent relief away from

.....

Indefinite.

RECAPITULATION.

Whole number of paupers in poorhouses Oct. 1, 1883, so far as reported...	1,986
No. of these of foreign birth	953
" " born in the United States	1,033
" " under 16 years of age	206
" " idiots and imbeciles	281
" " insane	395
Whole number admitted to poorhouses from Oct. 1, 1883, to Sept. 30, 1884	4,204
No. of these idiots and imbeciles	76
" " insane	221
" " from 4 to 16 years of age	236
" " under 4 years of age	211
Whole number of paupers in poorhouses Sept. 30, 1884	1,997
No. of these temporary	269
" " permanent	1,728
" " idiots and imbeciles	284
" " insane	411
" " under 16 years of age	106
No. under 16 years of age cared for by superintendents of the poor away from the poorhouse	33
Average cost per week for each pauper in the poorhouses of 54 counties from which reports of cost have been received	\$3 60
Amount expended for temporary relief outside of poorhouses	\$238,557 10
Amount expended for permanent relief outside of poorhouses	149,080 32
Total expenditures for the support of the poor for year ending Sept. 30, 1884	638,505 83
Total expenditures for purchase of lands and permanent improvements of poorhouses	61,955 97

So far as statistics could be gathered, either from reports made to this office or to the Secretary of State, they have been included, but very many superintendents, either from inability to do so by reason of manner in which books are kept or from inattention to requests repeatedly made for such statistics, have failed to give any answer to many of the inquiries, so that the statistics are not as complete as it was hoped to make them.

PART V.

PRISONS.

PRISONS.

1. MICHIGAN STATE PRISON, Jackson.
2. STATE HOUSE OF CORRECTION AND REFORMATORY, . . . Ionia.
3. ASYLUM FOR CRIMINAL INSANE, Ionia.
4. DETROIT HOUSE OF CORRECTION, Detroit.

MICHIGAN STATE PRISON, JACKSON.

The State Prison at Jackson was visited Aug. 28, 1884. At this date there were 640 prisoners. The prison is by no means full. The prison at Ionia is very much overcrowded.

In some respects, the prison is not in good condition, nor in a healthy condition. There are many cheap wooden buildings and sheds for storage, contractor's offices, etc. These are, in many cases, old, decaying, and unhealthy. They are dangerous, also, as to fire, and should be removed. The floors in some of the shops are out of repair, and in some places where painting and varnishing, etc., is and has been carried on, the material used has collected and hardened to the depth of inches.

Our visits to Detroit House of Correction and some prisons in other States shows this to be unnecessary.

There are many men in prison unable to do hard work. It would seem as if this force could be utilized to preserve a better state of things.

We fully appreciate that many of the buildings are very old, but it is worthy of consideration whether a plan of thorough repairs could not be adopted and carried on systematically as time and means allow. In the present condition, this should be begun at once.

Most of the privies for the shops were poor, unventilated, and some very foul and oppressive, and for some there seems to be no supply of water. The Warden says he has a plan to change these, and intends to do so. Suitable and sufficient water-closets and water should be provided at once.

The kitchen, cellar, and dining-room were in good condition, and the food provided abundant and good.

It was a rainy day, and two hours after the rain began (and it was not a heavy rain) the walls of the oldest cell block were wet for some feet from its floor. All the old blocks were damp, and must be unhealthy. A short walk to the block built for life prisoners marked sharply the difference between a good and bad block. The cells in the old blocks are very small, and on the north side, even in pleasant, dry weather, are damp. The ceiling of the blocks has made them better and much safer.

There is a great lack of proper ventilation. Could not the steam be put on in such days as the weather is not too warm, and thus all the air in these cell blocks be entirely changed and dried? So far as could be ascertained in a short visit, the discipline seems to be good and the men in as good state of health as could be expected.

The Warden deserves much commendation for improvements made under his charge; has shown himself competent for his place, and has done much with the means in his hands. The condition of things in general has much

improved. Under the present Warden's care, who it should be here stated is in no way responsible for the defects to which attention has been necessarily directed, many improvements have been made, cleanliness increased, and a better atmosphere made to prevail.

But much, very much, remains to be done. In some of the cell blocks the men are allowed to be a little careless in the way in which they leave their beds in the morning.

It is encouraging to see an advance and improvement, and we express hope that means will be devised to make this advance more rapid, and this improvement more extensive.

The number of old, feeble men, unable to do hard work, confined here is steadily increasing, and will some day require special treatment. There is little difference, in all that goes to make a prison, between this and the prison at Ionia. Leave out of view the name and the short terms for drunkenness and small offenses, and there is no difference. One is no more a reformatory than the other. And in any case, saying that young men or women sent to Ionia for three or six months can be reformed is not only idle, but a fraud, because many are content to rely on this name and remedy. The whole system is wrong. A very large percentage of persons sent to Ionia should be provided for in district workhouses. They are not dangerous to life nor difficult to manage, but simply vile and dishonest; one or two short terms with older and more hardened criminals will put their reformation beyond possibility.

The courts have the discretion to send persons under 25 to the State Prison, but no discretion to send criminals over 25 to Ionia, and yet the prison at Ionia shows scores of men over 25 and over 35, sent there by judges because reformatory is not so harsh a name as State prison. The sentiment is vicious—has no fact on which to rest. The action is in disregard and a violation of the law. How can the people be expected to obey and respect the law with such examples. Hence, Jackson prison is not nearly full, and the Ionia prison is very much overcrowded.

[For general statistics and financial statement see pages 75 and 76 of this report.]

STATE HOUSE OF CORRECTION AND REFORMATORY, IONIA.

It may as well be admitted that as a reformatory the Ionia State House of Correction is not a complete success. The failure is partly because circuit judges and justices of the peace very frequently do not pay attention to the law which directs them to discriminate between youthful offenders and criminals old and hardened in crime. It is partially attributable, also, to the fact that the institution is very much overcrowded, owing to the reason stated above, and there apparently being an understanding between not a few judicial officers and constables and sheriffs that when the latter apprehend the former will convict any unfortunate stranger that may come within their reach. Certain localities have become notorious for the large number of unfortunates that they contribute to the population of this prison.

The institution itself, however, is not without blame in its character and system, for it is without proper gradation or separation of prisoners, and has no such curriculum of manual, moral, and intellectual training as prepares the prisoner to cope successfully with the temptations which beset him upon his re-entry into outside life, or to procure an honest living more easily than when he entered within its walls.

When the stern hand of justice seizes a malefactor, and society turns him over to the watchful care of a keeper, every reasonable inducement should be held out to him, while in prison, to become a law-abiding citizen, and at the same time he should be compelled to submit to a strict discipline of habits, manners, and, so far as possible, of thought. He should be taught that the way of the transgressor is not easy, and yet upon his release it should be made not only possible but attractive for him to lead an honorable life.

A repetition of short sentences to a prison where comparatively little is done to change his character or give him different views of life, where his only associates and thoughts are worse than they would be outside, cannot but dull his sense of shame, eradicate all ambition, and render him ten times the child of hell he was when society undertook his reconstruction.

Unless the character of the State House of Correction and Reformatory can be changed so that it will conform in some degree to the modern idea of a reformatory, it would be far better to change its name and call it the Ionia Prison, for at present its name is misleading, and affords some excuse, perhaps, for judges yielding to intercessions of the friends of prisoners, and their own sympathies, forgetting their oath of office, their duty, and the trust reposed in them by the public.

The history of this prison and its prisoners during the last two years has

conclusively shown that a special agent of discharged prisoners should at once be provided for, simply as a matter of economy to the State if for no other reason. It is even more important for a prison of short time men than where the average term is several years.

It has been suggested that if the two Boards of Control of the State House of Correction and Reformatory at Ionia and the State Prison at Jackson could be united into one board, with power to transfer prisoners as occasion might require, it would do away with the overcrowding which exists in one while the other is by no means full. Through this joint board, too, the errors of judges and justices above alluded to might frequently be corrected. The management of the prison has not been satisfactory. The principal care and attention has evidently been given to make the prison pay in dollars and cents regardless of reformation.

The contract system should be done away with, and the prison put in condition and upon a proper footing to work upon the State account plan.

The report of the Warden for the year ending Sept. 30, 1884, shows that during the preceding twelve months there were thirty-four escapes, an increase of twenty over the number shown by the preceding report.

The report also shows that the number of prisoners received during the year has increased from 940 (as shown by the report of 1883) to 1,629, or about 73.3 per cent. If this increase were unexplained it would be startling, and even with an explanation it is a matter of extreme regret, as there is no basis for arriving at a conclusion that the laws are proportionately more carefully and prudently enforced.

If we examine the tables furnished by the Warden, we shall see that over one-fifth of this increase comes from Jackson county alone, that county increasing its quota of prisoners one hundred and thirty-six, or one hundred and thirty-seven per cent. Kalamazoo has increased its deputation three-fold, and Genesee has increased its number from sixteen to one hundred and fourteen—over seven-fold.

If we examine the numbers sent during the different months of the year, we shall find four hundred and sixty of the increase to have occurred during the months from November to March inclusive.

Again, if we examine the table of offenses for the two years 1883 and 1884, we shall find that the disorderlies have increased in number from one hundred and fifty-one to seven hundred and fifty-two, while the number committed for larceny has increased sixty-five.

The amendment to the disorderly act, passed by the last session of the legislature, gives justices of the peace power to commit to this prison for a second offense. It has been too frequently asserted to be disbelieved that in some counties it has become the custom for justices to commit to the county jail for a few days for a first offense, and upon the exit of the prisoner a friend of the justice or of a constable would meet him and conduct him to the nearest saloon where he would soon be put in proper condition to be convicted of a second offense, which would authorize the justice to commit him to this prison.

The following frank and plainly-spoken communication, creditable to the writer, explains another phase of the situation quite definitely:

STATE HOUSE OF CORRECTION,
Ionia, Mich., Nov. 29, 1884.

To the Editor Evening Leader:

The Leader of Friday evening reports the facts in connection with the sentence to

this prison of seven young men by Police Justice Holmes, of Grand Rapids, at their own request.

It is not pretended that these men were criminals. They were destitute and out of work and sentenced here under the disorderly act as vagrants.

I am astonished that such an outrageous wrong on these men and the State should be perpetrated in the name of justice by a man so honorably known as Judge Holmes.

What does he take this prison to be? Does he think this is a mere almshouse?

If he has any such notions I wish to disabuse his mind. This is a prison. Its inmates are known as "convicts," serving sentences for "crime."

Like all convicts, these inmates go out from these walls dishonored, to be distrusted and scorned by society. This unfortunate and unhappy condition, whether merited or not, drives such men to crime and criminal associations.

Thus are criminals multiplied, and the chances are that these seven young men, whose only crime is poverty, will be added all their future lives to the criminal class by sentence of Judge Holmes.

It would have been a thousand times better if this justice had turned these men over to the superintendent of the poor. Poverty is no shame. Public support in time of want can be honorably accepted and ought to be cheerfully given.

This thoughtless trifling with the liberty of men, their character and usefulness, in the name of justice should cease. It is a serious crime of itself against the commonwealth.

It is being perpetrated most infamously throughout the State. Already this winter this prison contains 680 men, as against 520 this day one year ago. Three-fifths of these men are here for misdemeanors, and among these are many no more criminal than the seven men degraded in the name of justice in the police court of your city.

These men are not wanted by contractors. Their time is so short that their labor is valueless beyond a certain number.

Commencing with 520 on this day one year ago, our prison population reached 835 on the 8th of February succeeding. With 680 to-day, what will be our number in February next if every justice in the State is going to sentence here for poverty in these hard times?

Sad indeed must be the times, and meanly stingy the public, that fills the prisons with men whose only crime is destitution, and who are thus disposed of in lasting shame to show economical management by superintendents of the poor.

D. R. WATERS, *Warden*.

LEGISLATION OF 1883.

By act 136, chapter 53 of the Compiled Laws was amended as to disorderly persons so that that class, as defined in Sec. 1 of the act, may now be sent to the State House of Correction.

SEC. 2. Upon complaint made on oath to any justice of the peace against any person as being a disorderly person, he shall issue his warrant for the apprehension of the offender and cause him to be brought before such justice for trial, and if the offender shall be convicted on a trial before the justice, or a jury, or if he shall plead guilty, he shall be punished by a fine not exceeding fifty dollars and costs of the prosecution, or by imprisonment in the county jail, or in the Detroit House of Correction, not exceeding three months. Any person who shall be convicted the second time of being a disorderly person, the offense being charged as a second offense, shall be punished by a fine not exceeding one hundred dollars and costs of prosecution, or by imprisonment in the county jail, or the Detroit House of Correction, or the State House of Correction and Reformatory at Ionia, not exceeding six months, and for a third and all subsequent convictions, the punishment shall be a fine not exceeding one hundred dollars and costs of prosecution, or imprisonment in the county jail, or the Detroit House of Correction, or the State House of Correction and Reformatory at Ionia, not exceeding one year: *Provided*, That no person so convicted shall be sentenced or committed to the Detroit

House of Correction unless the board of supervisors of the county, where such conviction is had, shall have made an agreement with the common council of the city of Detroit, or its authorized agent or officer, to receive and keep in said House of Correction any person who may be so sentenced or committed.

SEC. 3. Justices of the peace shall have jurisdiction over all prosecutions under this act, and the proceedings and practice, including the right to appeal, shall be the same as in criminal cases cognizable by justices of the peace under existing laws.

SEC. 4. Sections four to thirteen, both inclusive, of chapter fifty-three, and all acts inconsistent with this act are hereby repealed.

[For general statistics and financial statement see pages 78 and 79 of this report.]

The following communication was received too late for insertion in its proper place and so is inserted here.

REPORT OF THE SPECIAL COMMITTEE APPOINTED BY THE STATE BOARD OF HEALTH AT THE REQUEST OF THE STATE BOARD OF CORRECTIONS AND CHARITIES. REPORT MADE JAN. 13, 1885.

To the Members of the State Board of Health :

GENTLEMEN—In compliance with a request from the Board of Corrections and Charities and a resolution of this Board, your committee made an examination of the State House of Correction and Reformatory at Ionia, on the 20th day of November, 1884, with a view to its sanitary condition and requirements. The committee would probably be stating nearly or quite the exact truth if they said they found the sewerage, plumbing, and ventilation, in every part of all the buildings, in the worst possible condition. But to be more specific, the committee first examined the sewer leading from that part of the building where the offices are situated. The primary defect of this sewer seems to be that it empties itself at the wrong end—that is, into the basement instead of into the catch-basin near the barn. The theory of the present engineer and warden is, that the whole of that portion of the building has settled and carried down with it the house end of the sewer until it is several inches lower in the basement than it is a few feet from the house. This sewer is of six-inch tile, very tortuous in its course for about one hundred and fifty feet, where it connects with the main sewer. There is no flush tank or any provision for flushing it except with hose attached to the hydrant in the yard. There is little or nothing to prevent garbage and refuse of any kind being thrown into the sinks in the kitchen and wash rooms, and into the water-closets, and from thence carried through the waste pipes into the sewer. From this cause, and from another probable cause, that a portion of the sewer in the yard near the house is higher than at its commencement in the basement, the sewer has become filled up. A new sewer should be laid, leading from the basement of the office building to the main sewer. The engineer says there is ample fall between the basement and the point where this lateral connects with the main sewer. The plumbing connecting the kitchen, wash room, bath room, and water-closets with this sewer is in wretched condition, and should be replaced with new, with properly ventilated soil-pipes and approved traps. The floor in the large bath room for the use of convicts is of brick, hummocky, and without proper incline to allow the water to drain off at the center. This should be relaid with hard wood or concrete, with sufficient incline towards the center to allow the water to drain off quickly

and afford an opportunity for the room to become dry in a short time after being used.

Of the ventilation, or rather the want of it, in all the buildings comprised in this institution, it is difficult to speak with any degree of composure. There is an attempt to ventilate the cells by means of a shaft leading from each to the top of the second tier of cells, where it connects with a horizontal shaft running along on top of the brick work. This shaft is supposed to open somewhere, but just where your committee was unable to ascertain. Each upright shaft is made to do duty for two cells, one above the other, but none of them are heated, nor is the horizontal shaft into which they open. There is an opening into these shafts at the bottom of each cell large enough to receive the night-bucket. Your committee consider this arrangement an admirable one for the equal distribution of poisonous gases through all the cells, but can hardly call it ventilation. In the shoe-shops, your committee found that an attempt had been made to carry out the recommendations of a former committee of this Board, by placing steam coils in the few shafts put in when the shops were built. But these coils were not heated in the least, and the committee were unable to learn that they ever had been. Of course they were of no possible aid to ventilation. In the other shops not the least attempt to ventilate them has ever been made.

In the cigar-shop the odor of tobacco and foul air was simply intolerable. In this shop some seventy-five or one hundred persons are employed—mostly young men and boys, and your committee could hardly fail to note the pallid faces of nearly all of them, and to feel that it is little less than barbarous to confine young men for eight or ten hours a day in such a foul atmosphere. In no part of any of the buildings connected with this institution is ventilation perfect, and in most parts there is none; and your committee fully agree with the suggestion contained in the late message of Gov. Alger that this "institution needs a thorough overhauling." The water-closets for the accommodation of the shops occupy a space at the end of each, generally just in rear of the overseer's stand. A simple board partition on three sides separates them from the main portion of the halls. The plumbing in all of them is defective, and they are unventilated, permitting the foul odors arising from them to be distributed through that portion of the shops where they are situated, and rendering the overseer's position a very disagreeable, if not a dangerous one, and also contaminating the atmosphere of the whole shop. In the opinion of your committee, these closets should be removed outside of the walls of the shops.

In the room designed for a hospital, and under construction at the time of the visit of your committee, a ventilating flue is provided for each room. These flues are supposed to open into the attic. Your committee could not learn that any provision for heating them had been made, or that any was intended. These flues should be grouped, carried out through the roof, and heated. To make the repairs necessary to ensure thorough ventilation of the buildings of this institution, to repair or replace the plumbing, and to relay the sewer, will require the expenditure of a considerable sum of money, an appropriation for which the present Legislature should not fail to make. Your committee would recommend that a competent architect be employed to make plans and specifications and to superintend the details of the work.

All of which is respectfully submitted.

JNO. AVERY, } Committee.
O. V. TYLER, }

The following communication was received too late for submission to the Board of Corrections and Charities, and for insertion in its proper place among "estimates" and so is inserted here. W. J. B., *Secretary*.

To the Honorable State Board of Corrections and Charities :

We have the honor to report that in accordance with act 190, session laws of 1888, and Sec. 3 of said act, empowering the Board of Managers to "proceed at once to the erection of an asylum for insane criminals at Ionia," that we have complied with said act according to plans and specifications furnished by your honorable Board.

We would further report we erected the foundations of said asylum under our personal supervision, believing it to be for the best interest of the State.

We advertised for bids for the erection of the buildings above the foundation, according to law, and accepted those made by the firm of Waterbury & Badger of Ionia, and under the general supervision of the Board and Architect Gordon W. Lloyd, the administration building is nearly completed, with the exception of the doors, and a portion of inside painting, stairways, and a few other minor details. We would also report that the mason work on the wings is completed, about one-half of the floors laid, part of the doors and windows cased, and the plumbing and sewerage two-thirds completed.

We would further report that the work has been performed in a satisfactory manner, and that the following sums have been expended to Jan. 1, 1885:

Implements.....	\$51 93
Freight.....	255 38
Books and stationery.....	55 10
Material.....	4,667 16
Miscellaneous.....	234 53
Labor.....	6,377 87
Contractors.....	25,195 68
Architect.....	553 55

Total amount expended.....\$37,680 30

We approve of the estimates for the erection of additional wards, etc., in accordance with the original plan approved by your honorable Board, and would ask for the following appropriations for the completion of said asylum:

No. 1. Cost of addition to complete original plan.....	\$10,154 00
No. 2. " boiler house and chimney.....	2,716 00
No. 3. " proposed wall north side of asylum.....	3,300 00
No. 4. " steam heating.....	5,000 00

Estimate of total cost.....\$31,070 00

We would further recommend that the following estimates for furnishing and fitting up the said Asylum for Insane Criminals be asked for:

Gas fitting.....	\$100 00
Kitchen range and boilers.....	240 00
3 steam kettles.....	200 00
1 copper kettle.....	80 00
1 tea kettle.....	80 00
Kitchen utensils 80 men at 60c.....	48 00
70 slop buckets at \$1.00.....	70 00
60 iron bedsteads at \$5.00.....	300 00
100 pair blankets at \$1.54.....	154 00
200 pair sheets, 1,000 yds. at 8c.....	80 00
60 mattresses, ticking 500 yds. at 9c.....	45 00
Crash for toweling, etc., 220 yds. at 10c.....	22 00

4 attendants' rooms, extra furniture, \$10.....	\$40 00
60 chapel seats at 90c.....	54 00
22 railway benches in wards.....	50 00
140 stools at 40c.....	56 00
Sundries.....	100 00
	<hr/> \$1,719 00

Administration Building.

180 yds. Brussels carpet at \$1.50.....	\$270 00
266 " Ingrain " " \$1.00.....	266 00
24 " Linoleum " " \$1.25.....	30 00
Kitchen and basement furniture.....	68 00

First Floor.

Furniture, reception room.....	\$100 00
" medical office.....	70 00
" private office.....	40 00
" dispensary, etc.....	25 00
" hall.....	25 00

Second Floor.

Furniture, dining room.....	\$75 00
" sitting room.....	75 00
" 2 bed rooms complete at \$65.....	130 00
" hall.....	25 00

Third Floor.

Furniture, 5 bed rooms complete, \$30.....	\$150 00
One kitchen range and furniture.....	100 00
Crockery and table furniture.....	200 00
Gas fitting.....	94 00
	<hr/> 1,743 00
Total.....	<hr/> \$3,462 00

Respectfully submitted,

Chairman Board of Managers, Mich. Asylum for Insane Criminals.

DETROIT HOUSE OF CORRECTION.

Material improvements have been made in the shops and other parts of this institution during the past two years, and especially in ventilation of shops and cell blocks, and as a prison, considering only the safety, the working of convicts, and financial success, it may be regarded as one of the most successfully managed and conducted prisons of the country. The Board have made some suggestions to the Board of Inspectors in reference to the conducting of the part appropriated to women, to the reception of certain classes of short time convicts from different counties in the State, the treatment of tramps, drunks, prostitutes, etc., the House of Shelter for women, and as to the policy of reception of prisoners from all parts of the State, which, it is hoped, may result in improvements in these respects, securing, so far as practicable, reformation of convicts as well as safety and pecuniary success.

On the first day of October, 1884, there were confined for offenses against State laws from Michigan, males, 213; females, 101; total, 314.

From October 1, 1883, to Sept. 30, 1884, there were confined of a like class of criminals, males, 1,771; females, 431; total, 2,202. The report for year ending Dec. 31, 1884, shows that large numbers have been committed on short sentences, and that many are serving sentences for recommitments all the way from the second to the fortieth recommitment. The system of imposing fines and short commitments for cases of disorderly conduct, drunks, tramps, and prostitutes, results in great expense and very little practical benefit.

If instead of these short commitments or fines, which in case of certain classes, especially of female convicts, are paid by male accomplices, and the convict released more debased and degraded by the short imprisonment rather than improved, longer imprisonment was imposed, with authority given to some suitable board to release conditionally on evidence of reform, much better results might be secured.

This whole question of long sentences with power to grant conditional release as applied to all criminal sentences, and especially to certain classes of offenses, has been repeatedly discussed in reports of this Board, and it is hoped the Legislature will carefully consider the subject, and so modify the law as to secure more satisfactory results in the administration of our criminal law.

PART VI.

STATE PENAL AND REFORM-
ATORY INSTITUTIONS.

STATE PENAL AND REFORMATORY
INSTITUTIONS.

- 1. REFORM SCHOOL, Lansing.
- 2. INDUSTRIAL HOME FOR GIRLS, Adrian.
- 3. STATISTICAL TABLE.

STATE REFORM SCHOOL.

At its visits to this institution the Board has always found much to commend. The history of the last biennial period has been one of continued success, and the high standard of excellence in management previously established has been fully maintained. As the characteristic features of its administration and discipline, with its educational and industrial work, have been presented in earlier reports, further reference thereto is at present uncalled for.

While a gradual increase in its population is to be anticipated, many of the commitments are injudicious and entirely unnecessary. This is in large measure attributable to greed of fees on the part of constables and justices of the peace, with inattention, lack of earnest and determined effort on the part of county agents. The truth of this is established not only by direct evidence found at the school, but by the records of active and efficient county agents, through whose intelligent interposition in behalf of arrested boys, efforts in securing good homes or aiding them in finding employment in shops or elsewhere, considerable numbers are known to be leading correct and reputable lives. These painstaking agents have thus attained the desired end without allowing the boy to be handicapped at the outset with a tainted record, and without putting the State to the expense of his transportation to and maintenance at the Reform School. The mercenary purposes of those who would seek to transfer the care of homeless dependent boys from county to State charge by securing their commitment to the Reform School can also be most effectively thwarted by active county agents. Through the same agency, also, can the most efficient influences be brought to bear in the case of unnatural parents, seeking for any reason to rid themselves of the responsibility and support of a child.

It has been suggested to the Board of Control to ask a small appropriation for the purpose of introducing some form of light manufacturing. The farm attached to the school affords healthful and pleasant occupation. "No work," says the Superintendent, "that we give the boys is so much enjoyed by them as that on the farm, and we believe that in no way can we more surely equip the average boy for health and material prosperity than by inspiring him to become a good farmer. Many boys who come to us from our large towns, and who, should they return to their former homes, could hope for nothing above the work and wages of the lowest grade of day laborers, have been provided with homes with responsible farmers, where they bid fair to grow into useful and respected citizens." The entire work of the institution, including the farming, house-cleaning, the care of the apartments, dining-room work, preparation of food, making and repairing of clothing, bedding,

and shoes, together with the work in the engine room and laundry, is now done by the boys. Occupation for some of the smaller boys, also, is found in the chair-caning shop.

This Board fully appreciates all that is being accomplished by these desirable modes of employment, but believes that there are boys whose taste and aptitude for mechanical pursuits may be advantageously developed through the introduction at the school of some suitable forms of light manufacturing. Experience elsewhere has shown that certain boys, especially "the brighter lads received from the larger towns, are often inclined to tire of the quiet of farm life." These when indentured, as soon as they have acquired a fair degree of dexterity in the use of tools, and are thus put in the way of learning a trade, are reported as "a class from which there have been but very few instances of lapse into criminal association and practices." The other reasons for this suggestion are general, relating to the principles underlying the application of industries in all reformatories for juvenile delinquents.

[For statistics and financial statement see pages 71 and 73 of this report.]

MICHIGAN INDUSTRIAL HOME FOR GIRLS.

The last of our penal institutions was opened to receive its subjects August 1, 1881.

There has thus been an experience of three years, scarcely sufficient to fix the policy and determine the future growth, but affording indications governing the action of the State.

The new task was entered on with more appreciation of the necessity of penal control of a class actually existing and that must increase in our advancing commonwealth, than with any calculation of time needed for reformation.

In their first report, when as yet the walls were rising, the managers forecast the situation. "Most of them will undoubtedly be simply vagrant and viciously inclined girls, who, under proper guidance and care, will soon improve, and in no very long time become useful and respectable women" (first annual report, 1880, p. 8). It would seem that a brief and limited experience already clouded their hope. In their second report, when the institution had received 85 inmates, while the Board express themselves of their wards—"Their improvement is greater than the most hopeful of us dared to expect; were instances given of the very great improvement, it would be considered too marvelous to be true," they proceed: "It is true some of the girls will be placed in families before the expiration of two years, but the proportion must be comparatively small, the public must not expect our school to eradicate or overcome the evil tendencies to which these girls have been exposed unless time is allowed for the work" (second biennial report, 1882, pp. 3 and 4).

In accordance with these views, when the school had been open a little more than a year it "had been decided to place out on ticket-of-leave four girls."

It will be readily seen that the question of detention must be seriously entertained to guide the Legislature in grants for extension of accommodation.

On the one hand we must concede that "girls who have already entered upon a life of vice and sin, who have been exposed to the depraving and debasing influences of poverty and vicious associations will require a process of reformation longer and more difficult than that of formation" (report, 1882, p. 4). And it were only to lose what has been already hardly attained, to send out the girl who has only entered the path of virtue to encounter temptations perhaps more powerful than those from which she has been drawn, while the return of girls to the school will only increase the difficulty, sufficiently great, of finding homes of protection and happiness.

On the other hand, in a long residence are the dangers of institutionalism. It is unavoidable that even a penal institution, when relieved as far as practicable of penal features, becomes a home of comparative ease and satisfaction.

In their second report the managers state "The girls, in a little while, do not feel that they are in prison, or even that they have only a temporary shelter, but they soon look on the school as a home, and while acquiring habits of thrift and management they seem to feel an interest in their work and in their surroundings which can come only from content and happiness. The regular habits of the inmates, the prevailing contentment, aided by the judicious management of the Superintendent, has created of this reform School a happy home" (p. 6). There is the greater danger in strictly living under rule and order of growing up without self control and proper independence of character. The experience of specialists in child-training of a reformatory character utters the warning, to hold the offender as such only so long as is absolutely necessary. In our Reform School for boys the average detention is less than two years, and the Superintendent regrets that the difficulty of placing the boys compels him in many instances to hold them for a long term.

This question assumes importance before the Legislature, as if the right "to liberate, or to bind by articles of indenture, or to return to parents or other guardians" (law, Sec. 9839) is rarely exercised, the State must rapidly build up at Adrian one of her largest penal institutions.

The family system in an institution is necessarily expensive. As related to this point, your Board feel the importance of confining commitments to those whose characters give society the right to their punitive confinement. There may be a demand for an institution for girls whose surroundings endanger their virtue and whose proclivities are evil. But this is not the institution known as "The Industrial Home for Girls." The term used in the law is "being a disorderly person" (Sec. 9836). The disorderly person is defined in chapter 51, Sec. 1985, each specification is of some act or character of decided immorality. The law, "State agency for the care of juvenile offenders," reads, "if the child appear to be willfully wayward and unmanageable, the court may cause him to be sent to the Reform School, or to a House of Correction authorized by law to receive such boy or girl" (Sec. 9895, vide Sec. 9838). Yet the order of court must be authorized, "it shall appear to the court that the public interest and the interest of such child will be best subserved thereby" (Sec. 9896).

Gov. Begole, in his inaugural message, very judiciously remarks: "I doubt very much the propriety of committing youthful prostitutes, picked up from the streets of our cities, in the same institution with homeless girls convicted of petty larceny" (p. 4). The Board are glad to be informed that the Board of Control have in cases where they deemed the commitment unjust referred the case to the proper authority.

The Board are, now that the building is completed, still of the impression that the location is too near the other cottages, endangering the property from fire and interfering with the isolation which is claimed for the cottage system, and that the form of the buildings, which the location has compelled, interferes with ventilation and allows intercourse when the girls are in their rooms.

The law "any girl who may be found incorrigible, or an improper subject for admission to said institution, may be returned by the Board to the court or magistrate by whom said girl was committed" (Sec. 9840), should be made more definite to prevent conflict between the Board and the parties concerned in the commitment.

The new cottage provided for at the last session has been completed, and is of better construction than those first erected.

Miss Emma A. Hall, under whose charge the institution was organized, and

who has conducted it in the difficulties of the formative period with earnest devotion, has resigned, and Miss Margaret Scott has been appointed in her place.

[For statistics and financial statement see pages 52 and 53 of this report.]

CORRECTIONS.

Several annoying and misleading errors occurred in printing the estimates for this institution, found on pages 49 and 50, and in the report of this Board on the same, found on page 52 of this report. These errors have been corrected in copies of the preliminary report placed in the hands of the committees of the Legislature, and those placed in the hands of most of the members of the Legislature, but were discovered too late to be corrected in proper pages of this report, as that part was already in print.

On page 49, under current expenses, salaries, the fifth item should read "6 housekeepers at \$250—\$1,500 for 1885, \$1,500 for 1886." Total under salaries should read "for 1885, \$11,645; for 1886, \$11,695.

On page 50, current expenses, table expenses should read:

	1885.	1886.
Board of 28 officers at \$1.50 per week }		
" 200 girls at \$1.10 per week. }	\$13,624 00	
Board of 28 officers at \$1.50 per week }		
" 250 girls at \$1.10 per week. }		\$16,484 00

On the same page, miscellaneous, an item was left out for each of the years 1885 and 1886 as follows: Medicines, instruments, etc., \$250; and estimates for each of these years should be increased by that amount, and should read for 1885, total, \$4,860; for 1886, \$4,860.

On page 52, in the comments of the Board, under special expenses, repairs for steam heating, etc., should read: Repairs for steam heating, \$2,600; additional work of covering pipes and boilers, \$500; deficiency in building and furnishing fifth cottage, \$3,000.

As these sums have been already used, the Board consider that the matter does not fall under their consideration.

Some Statistics of State Prison, State House of Correction, Detroit House of Correction, Reform School, and Industrial Home for Girls, for the Years ending September 30, 1883, and September 30, 1884.

INSTITUTIONS.	No. Sept. 30, 1882.	No. committed under State Laws, including those in at commencement of year, for year ending Sept. 30, 1883.	No. deaths for same period.	No. escapes for same period.	No. Sept. 30, 1883.	No. committed for year ending Sept. 30, 1884, including those in at commencement of year.	No. Sept. 30, 1884.	No. deaths for same period.	No. escapes for same period.	Cost per week per capita for year ending Sept. 30, 1883.	Cost per week per capita for year ending Sept. 30, 1884.	Total salaries of officers and employees for year ending Sept. 30, 1883.	Total salaries of officers and employees for year ending Sept. 30, 1884.
Michigan State Prison..	635	813	6	*3	578	854	670	8	*0	\$1 31	\$1 41	\$44,822 51	\$44,406 12
State House of Correction and Reformatory	529	1,460	3	*5	443	2,072	611	9	*22	†	†	23,533 54	23,640 96
Detroit House of Correction	Male....	-----	-----	-----	1597	1,171	213	-----	-----	-----	-----	-----	-----
	Female....	-----	-----	-----	74	431	101	-----	-----	-----	-----	-----	-----
	Total..	1557	21,950	420	1671	2,302	314	-----	-----	-----	-----	-----	-----
Reform School.....	362	538	3	0	351	585	440	1	1	2 28	2 25	25,071 03	18,083 12
Industrial Home for Girls	83	141	1	*1	130	196	157	1	*1	4 77	3 40	26,377 43	25,800 96

* Net escapes not recaptured.

† Not reported.

1 No. remaining Dec. 31, 1883.

2 No. remaining Jan. 1, 1883.

3 No. committed Jan. 1, 1883, to Dec. 31, 1883.

4 No. deaths Jan. 1, 1883, to Dec. 31, 1883.

5 No. escapes Jan. 1, 1883, to Dec. 31, 1883.

PART VII.

STATE AGENCY.

STATE AGENCY.

1. INTRODUCTORY.
2. ABSTRACT OF ANNUAL REPORTS FOR 1883.
3. ABSTRACT OF ANNUAL REPORTS FOR 1884.
4. NAMES AND POSTOFFICE ADDRESS OF AGENTS OF THE BOARD OF CORRECTIONS AND CHARITIES.

COUNTY AGENTS

OF THE STATE BOARD OF CORRECTIONS AND CHARITIES.

The character and destiny of any people, state, or nation, depends largely upon the natural home and parental care of the children.

Neither individuals nor the State can, consistently with the best interests of the children under ordinary circumstances, take the place or assume the functions of the natural parents, and it is only when through death, misfortune, or crime these functions cannot be or are not properly performed that community and the State have not only the right, but the duty to interfere and see to it that by none of these circumstances shall the child be deprived of the proper nurture, instruction, support, and care necessary to fit him or her for a reputable and useful life.

It is with reference to these general principles, and to carry out this purpose in the case of juvenile offenders and dependents, that Michigan has wisely devised and established a State Public School for dependent children, and a system of County Agents, to take in some respects the place of those parents and natural guardians who, either from death, or mental or moral disqualifications, or from any other cause, have failed to perform their natural functions and duties in this regard.

This is only a very general statement of the work of County Agents.

They not only look after the homeless and houseless vagrants and dependents, and see that they find care and instruction, first at the State Public School, and afterwards are placed in good homes, where, under home influence and training, such as in their young lives they have perhaps never known before, they may develop into useful citizens, but it is theirs to perform a perhaps no less important duty in carefully investigating the case of juvenile offenders, tracing actions back to the motives, circumstances, and causes, and so fitting themselves to wisely advise with the court or magistrate as to the disposition to be made of the case.

Again, an important duty is to find suitable homes and employment for the boys and girls who have been placed in reformatories, when in the opinion of the Superintendents and of the Board of Control a longer stay in these institutions is unnecessary or would prove injurious to the child.

Of such children the agent is expected to keep careful watch and oversight, and to aid by kindly encouragement, counsel, and advice, so that, if possible, they shall develop into useful and worthy citizens.

The system is, we believe, peculiar to this State, and its influence for good is only limited by ability to secure wise, able, humane, and disinterested agents, who look not for present pecuniary compensation or reward, but are

interested in child-saving work as the surest and safest means of securing the growth and prosperity of the State, as well as the virtue and happiness of its citizens.

These agents are selected with great care, and solely with reference to their character, ability, and special fitness for the work.

The compensation, pecuniarily, is so small as to present no attractions to political dependents and office seekers, and those only are asked to assume the duties and responsibilities who are believed to be benevolent, charitable, virtuous, discreet, and wise counsellors and advisers of magistrates, parents, guardians, and children, and who will undertake and carry out this child-rescuing and child-saving work in the true spirit of the Master who "came to seek and to save."

In no county in this State where there is an agent can a child be accused of crime or arrested without being sure to receive such attention and assistance as to bring out all the true facts and circumstances attending the alleged offense, such counsel, advice, and assistance as will secure against a repetition, and place the child again in his or her home if such home be of proper character, and if not, then in the best substitute for the natural home to be found, even if that be a Reform School or an Industrial Home, until good habits and sufficient self-restraint are secured to warrant a more natural home under the wise supervision of the County Agent.

Experience has detected several defects in the law, which it is hoped will be remedied by the Legislature.

It has seemed to this Board that such changes in the law as would place a child after sentence to a reformatory in charge of the agent rather than of an ordinary officer would be wise, especially in the case of girls sentenced to the Industrial Home, and that for this purpose they should be clothed with power to act in the place of sheriffs.

It would also seem advisable to give these agents authority to seek homes for dependent children under town or county authorities. Many would thus no doubt find homes, without the expense and formality of being sent to and taken from the State Public School.

Again, it is desirable that the report of the County Agent should in all cases be attached to and form part of the commitment, thus effectually securing compliance with the law on the part of courts and magistrates, and informing the Superintendent of the reformatory of the facts leading to the commitment, and the parentage, habits, and surroundings of the child.

Several other amendments have been suggested to secure more uniform, effective, and harmonious action on the part of agents, entire sympathy and coöperation with magistrates, officers of reformatories, parents and guardians of those coming under their supervision, and of the Board of which they are the agents. Already three annual conferences of County Agents have been held with the State Board of Corrections and Charities with excellent results, and a temporary organization of such agents into a State association has been effected, from which much good is expected to result. The experience of each in dealing with and overcoming obstacles, in securing valuable and permanent results, placing and keeping children in good homes, watching over, encouraging, and aiding those released from reformatories, until stability of purpose and strength of character is secured sufficient for successfully resisting temptations to evil and thus good and honest citizenship secured, will thus become known to all. Each will be stimulated, encouraged, and strengthened for more earnest and more successful work.

Abstracts of Reports of County Agents for 1883.—CONTINUED.

COUNTIES.	No. of Children arrested.		Character of the home of the Child.			Parents dead.		Disposition made of the Child.				Children indentured during the year from a state institution.	Number of different indentured children visited once or more by the County Agents during the year.	NAME OF COUNTY AGENT.
	Boys.	Girls.	Good.	Fair.	None or bad.	Father dead or abandoned the child.	Mother dead.	Returned to parents, released on suspended sentence, or discharged.	Fined.	Sent to Reform School at Lansing or Industrial Home at Adrian.				
Gratiot.....	5	0	0	2	3	2	2	2	0	3	1	4	Joseph A. Guthrie.	
Hilldale.....	1	2	1	0	2	2	1	2	0	1	3	41	John W. Falley.	
Houghton.....	0	0	0	0	0	0	0	0	0	0	0	0	Frank N. White.	
Huron.....	0	1	0	0	1	0	0	1	0	0	0	0	Mark Carrington.	
Ingham.....	7	0	0	0	7	5	4	4	0	3	0	0	James Johns.	
Ionia.....	21	1	8	8	6	13	3	13	6	3	3	23	Benj. Covert.	
Iosco.....	0	0	0	0	0	0	0	0	0	0	0	0	Benj. F. Smith.	
Isabella.....	3	0	3	0	0	3	6	0	0	3	3	4	Simoon C. Brown.	
Isle Royal*.....	0	0	0	0	0	0	0	0	0	0	0	0		
Jackson.....	15	2	5	1	12	6	7	5	4	9	5	19	James O'Donnell.	
Kalamazoo.....	11	1	5	3	4	5	4	2	3	7	1	5	Jerome T. Cobb.	
Kalkaska.....	1	0	1	0	0	1	0	0	0	0	0	0	James Greenon.	
Kent.....	20	12	0	0	0	11	6	16	1	16	4	4	O. F. Hyde.	
Keweenaw.....	1	0	0	0	0	0	0	1	0	0	0	0	Geo. W. Orr.	
Lake.....	2	0	0	2	0	0	0	2	0	0	0	0	John N. Nicholson.	
Lapeer.....	2	0	1	1	1	0	2	0	0	3	0	2	John B. Sutton.	
Leelanaw.....	0	0	0	0	0	0	0	0	0	0	1	3	William Gill.	
Lenawee.....	13	2	2	5	8	3	1	6	1	9	3	14	H. S. Russell.	
Livingston.....	1	0	1	0	0	0	0	0	0	1	0	1	Geo. F. Waters.	
Mackinac*.....	0	0	0	0	0	0	0	0	0	0	0	0		
Macomb.....	2	0	0	1	1	0	0	1	0	1	2	4	Thos. Dawson.	
Manistee.....	17	2	4	8	7	7	2	10	6	3	3	9	Wesley B. Horton.	
Manitou.....	0	0	0	0	0	0	0	0	0	0	0	0	F. O. Donnell.	
Marquette.....	9	2	6	4	1	1	0	10	0	0	4	4	H. E. Davis.	
Mason.....	0	0	0	0	0	0	0	0	0	0	11	34	I. H. McCollum.	
Mecona.....	1	1	0	0	2	1	0	1	0	1	2	3	Lewis G. Palmer.	
Menominee*.....	0	0	0	0	0	0	0	0	0	0	0	0		
Midland.....	1	0	0	0	1	1	0	0	0	1	1	1	Jas. C. Townsend.	
Missaukee*.....	0	0	0	0	0	0	0	0	0	0	0	0		
Monroe.....	13	0	0	1	12	5	1	10	1	1	4	13	G. W. A. Armitage.	
Montcalm.....	15	1	1	10	5	1	1	11	1	3	0	0	R. C. Miller.	
Montmorency*.....	0	0	0	0	0	0	0	0	0	0	0	0		
Muskegon.....	14	7	5	12	4	4	4	12	2	1	7	17	James Saw.	
Newaygo.....	0	0	0	0	0	0	0	0	0	0	0	0	S. W. Peterson.	
Oakland.....	17	0	8	0	9	8	1	12	0	4	2	9	Daniel C. Jacobs.	
Oceana.....	1	1	1	1	0	0	2	0	0	2	1	3	John E. Butler.	
Ogemaw.....	0	0	0	0	0	0	0	0	0	0	0	0	D. M. Caldwell.	
Ontonagon.....	0	0	0	0	0	0	0	0	0	0	0	0	J. W. Cross.	
Oscoda.....	2	0	0	0	2	0	0	0	0	2	2	6	Hosekiah Brown.	
Oscoda*.....	0	0	0	0	0	0	0	0	0	0	0	0		
Otsego.....	0	0	0	0	0	0	0	0	0	0	0	0	E. S. Dickerson.	
Ottawa.....	14	0	1	11	2	1	1	9	6	5	0	4	Henry D. Post.	
Presque Isle.....	0	0	0	0	0	0	0	0	0	0	0	0	Edward Erskine.	
Roscommon.....	0	0	0	0	0	0	0	0	0	0	0	0	Andrew L. Kahn.	
Saginaw.....	84	11	19	53	23	21	24	85	44	12	0	1	John Barter.	
Sanilac*.....	0	0	0	0	0	0	0	0	0	0	0	0	W. M. Colwell.	
Schoolcraft.....	0	0	0	0	0	0	0	0	0	0	0	0	Cortes Ford.	
Shiawassee.....	2	0	1	1	0	0	1	1	0	1	6	17	Edward J. Doyle.	
St. Clair.....	17	7	9	10	5	5	2	13	6	10	0	0	Franklin Wells.	
St. Joseph.....	2	0	0	0	2	1	0	1	0	1	3	25	C. E. Selden.	
Tuscola.....	0	0	0	0	0	0	0	0	0	0	0	0	Aaron VanAaken.	
Van Buren.....	3	0	0	0	3	2	0	0	0	3	5	11	James McMath.	
Washtenaw.....	41	1	18	3	21	15	10	27	4	14	0	7	Bradford Smith.	
Wayne.....	152	20	11	144	17	27	26	117	12	43	3	8	Henry I. Devoe.	
Wexford.....	0	0	0	0	0	0	0	0	0	0	3	3		
	595	82	129	319	109	179	125	418	100	204	113	432		

* No agent in the county for 1883.

† No report received at time of going to press.

EXTRACTS FROM REPORTS OF COUNTY AGENTS FOR 1883.

FROM AGENT OF BARRY COUNTY.

No. 1 is a bright and intelligent boy charged with arson. The wonder is that the boy should ever be charged with such an offense, but the facts seem to be conclusive as to the act, but nothing can be found indicating malice.

His parents are poor, his father a day laborer, but his home is a good one, far above the ordinary country home of people under similar pecuniary circumstances. No profanity and no drunkenness. He has been kept in school regularly, and is well advanced for a boy of his age. He was held for trial at the February term of the circuit court. He was remanded to his parents, under nominal bail, for good behavior.

I have looked after him since and find him doing well, and the chances are largely that he will make a good man and a respectable citizen, whereas if a severer course had been pursued he would have received a mark he never could have outgrown. This boy had never before been found guilty of any offense, not so much as to be counted a disobedient boy.

No. 2 and No. 4 are boys living in the city. They have been classed among bad boys for some time; giving to pilfering and generally bad conduct; truants at school.

Upon a charge of malicious trespass (which was for breaking the windows of a barn with stones) they pleaded guilty.

They were severely reprimanded by the court, and compelled to pay costs and damages, since which time I have heard no complaints of them.

No. 3 was with Nos. 2 and 4, charged with the same offense and suffered the same penalty. He, however, is rather an inoffensive boy, and probably was drawn into this by bad associations, and he has been a better boy since the occurrence.

Nos. 5 and 9 the same boy. His parents reside at a village, where he has a good home. His mother is a member of the Methodist church. He is kept regularly in Sunday school, and every effort has been made by his parents to make him a good boy.

The fault of his parents has been in a blindness to his misdeeds, from a tender regard to their only son.

His first offense was stealing a watch. This was put over to the circuit court, and before the term came around at which he was to be tried, he was tried on a charge of stealing a revolver and convicted. I reported and recommended his being sent to the State Reform School at Lansing, which was done. He is an active, bright boy, but is filled with the bad. He could not be allowed to run at large, and whether this course will improve him or not remains to be seen.

No. 6, a boy charged with defacing grave-stones. Resides at a village. His parents are foreigners. Home influences are bad. His father is an ignorant man, disposed, as might be expected from ignorance, to be tyrannical.

If the boy were as bad as the home, there is no doubt but that the State Reform School is the best place for him, but he is not, he is lawless, but inoffensive. With a good home he would make a good man. He may as it is. The circuit court remanded him to his parents under nominal bail for good behavior. I have heard no complaint of him since.

No. 7 has lived with a guardian or adopted father ever since he was two

years old. His mother was taken from an almshouse when she was a small girl, and she married a vagabond of a man, and a drunkard, who is the father of this boy. The boy has always given his guardian much trouble and anxiety, and his bad conduct has only been tolerated from the fact that he has no other home. He never would improve in school. Can hardly read or write. There is no material in him to make a man. Sent to the Reform School.

No. 8 was arrested for stealing a chicken and pleaded guilty. This seems to have been his conduct for some years past. I did not know there was such filthiness, squalidness, and wretchedness in Barry county, neither would I have believed it had I not met it in investigating this case.

The boy's mother is dead. His father is re-married. The boy for the last few years has been living with his sister and her husband. The boy, and also the family with whom he resides, are in very bad odor in the community where they live. The boy knows nothing of Sunday-school or day-school; is so ignorant that he could not tell the day of the week or of the month.

In this condition, the present is with him a dead letter and the future a blank. He is so filthy that a family who could improve him would not have have him on their premises, and those who would harbor him would naturally be so base that they could do him no good. He was sent to the State Reform School upon recommendation. It is hard to say what will be the outcome.

No. 10 was sent to the State Reform School from Hillsdale county, and he was sent home to his parents, in this county, March 18, 1883, during good behavior. One of his many faults is stealing, which his father thinks is a birth mark. Be this as it may, the boy is evidently bad clear through, and I can see nothing but the prison before him. I made the boy, at his home, many visits, and had many conversations with his parents apart from him, but with no good results.

While the Bishop was at Hastings, I visited the boy with him, but it did no good. He could not be kept in school, was a frequenter of saloons, and was almost a vagrant, and he became so incorrigible that on June 25, last, we returned him to the State Reform School. He had a good home, and especially is this true of his mother.

CLINTON COUNTY.

No. 1. A colored boy; pleaded guilty to larceny; surroundings bad; has been an idler on our streets for years; naturally inclined to pilfer. Sent to State Reform School.

No. 2. Arrested for larceny. Pleased guilty. Bad, rough, profane, unmanageable at home. Has been arrested before. Was sent to the Reform School.

No. 3. One of the worst girls I ever saw, bad every way. The whole family the worst kind of prostitutes. Sent to the Industrial Home for Girls at Adrian.

Nos. 5, 6, 7, 8, and 9. These boys (save one) are from families whose parents are merchants, physicians, and men of high standing.

The boys had organized themselves into a regular society, and had a place of rendezvous where they planned their deviltry.

They were caught in their depredations, arrested, pleaded guilty, but after a severe reprimand and a promise to do better and abandon their present course, they were discharged under suspended sentence.

Indentured Children.

No. 1 is a sweet, intelligent girl, contented, and well liked by her guardian.

No. 2. Since my visit to this boy he has gone without leave, and is now at work by the month in Oakland county; is nearly a man grown, and will earn his living anywhere, so we have concluded to let him go, and this is the mind of the guardian.

No. 6. I have called to see this girl three or four times. She is very smart, pretty, and has few equals in vocal or instrumental music. The guardian and wife have been very indulgent with her. She dresses very nicely. They have bought her a new piano, but of late she is a little saucy and provoking, and not as obedient as we desire. I think the nervousness of the lady of the house, and her poor health, is the cause of most of the trouble. We are trying to do all that we can for this case, and hope for the best.

No. 11. Very much liked, and a very smart, industrious boy. Was re-indentured to present guardian last November—a good change, former guardian a hard master.

GENESEE COUNTY.

Nos. 1, 2, and 3. These three boys were arrested for larceny, but after a full inquiry into the case, I found that their crime was trifling and recommended their release.

No. 4. A boy 13 years of age, was arrested for larceny. Father gone, mother divorced; lost all control of the boy, who neglects his school and is very illy disposed. Sent to the Reform School on my recommendation.

No. 5. A boy 15 years of age. Was arrested for larceny from several merchants. Mother living, father dead. Naturally a smart boy, and having no permanent home, is a wanderer from place to place. Sent to the Reform School.

No. 10. Boy 11 years of age. Father and mother both living, but a divided home, poor, and associations poor. No education. Arrested for larceny. Sent to the Reform School.

No. 13. Boy 14 years of age. Arrested for burglary. He being very penitent and his home good, father and mother both living, I recommended that he be returned to his parents.

No. 17. Girl 15 years of age. Unfortunately for this girl, her father and mother are both dead, and she was living with her grandmother. Had a very good home, but grandmother had no control of the girl, who was enticed into bad company by those who were older than she, and considered that her only hope of redemption would be in a trial at the Industrial Home for Girls at Adrian.

GRATIOT COUNTY.

No. 5. Boy 15 years of age. Was a good, hard-working boy, and a great help to his mother, until about four months ago, since which time he has got into bad company and is now disposed to take anything which he thinks he wants. Was arrested a short time since for stealing the watch of his employer. Was discharged on promise of good behavior and kept in same shop. Since detected in taking money from the drawer, and on my recommendation was sent to the Reform School.

MACOMB COUNTY.

Have attended several cases of complaints for minor offenses, and in all cases recommended the return of children to parents or guardians.

Have obtained a good home for ———, returned from Reform School. Changed indentures of several put out from State Public School.

It is laborious and delicate work to keep some of these vagrants in even tolerable order, and to get them to appreciate the good will exercised in their behalf under the benevolent provisions of our State. I have visited several boys returned from the Reform School and from the State Public School, and reported to Superintendents of such institution.

SAGINAW COUNTY.

In tendering this report, I wish also to give a few words of explanation as to my *modus operandi*.

Knowing the capacity of the reformatories, I have advised sentences accordingly, and have adopted means of punishment which work admirably, viz.:

First—In all petty cases (some of which ought never to come into court) to impose a fine sufficient to pay costs.

Second—When the accused is inclined to bad, and it was his first offense, to sentence him to the Reform School, but to withhold the commitment during good behavior, and in all cases a severe reprimand.

I am thoroughly satisfied that the work of investigation of home, surroundings, character, habits, etc., of the accused, is a work of itself, as some of these little criminals baffle the best of our detectives. In several cases I have spent a whole day and sometimes more in investigation, and have also discovered that these little fellows are cognizant of many burglaries, robberies, etc.

I have in the course of a year from 30 to 40 cases where no arrests have been made, when complaints are made to me by parents against their own children for being incorrigible, etc. In all these cases I find a good talk to both the parents and the child saves an arrest, and at the same time secures obedience from the child.

This, of course, is more than I am called upon to do, but thoroughly appreciating the good which can be done by the agent, I have striven to do what is just, and while spending fully three-fourths of my entire time to accomplish this end, I feel there are still many stones left unturned.

SHIAWASSEE COUNTY.

During the year I have frequently visited all the children indentured from the State Public School and from the Reform School, and from the county poorhouse, in all seventeen, in this county.

In two cases it has been necessary to change guardians. One, a girl, left her guardian and came to me for protection. I found her a new home, where she remained until her guardian removed from the State, taking her with him as a member of his family. Five children have been indentured in the county from the State Public School during the year, and all so far doing well, and guardians and children satisfied.

Children indentured from poor families and from county poorhouses are all doing well except one. He was returned to the poorhouse for a short time, but has again been placed in a home and is now doing well.

Have been five arrests of children. Two discharged and returned to par-

ents; one for a serious crime, believed to be over sixteen years of age, as the weight of evidence seemed to prove, sent to the House of Correction at Ionia; and two sent to the Reform School at Lansing. [The agent making this report died in February, 1884.]

WAYNE COUNTY.

The work that I have been called upon to do during the past year exceeds that of any preceding year. When I undertook the care of juvenile offenders I supposed it might occupy an hour or two a week, or one or two days in a month at the most, in connection with the courts having charge of the cases brought before them from time to time.

But I soon found that in order to make my work efficient (after becoming familiar with the reputation of the accused, his associations, and the character of his home), in order to break up his associations and secure a permanent reform, time and care must be given of a supervisory character.

I soon became fully satisfied that my work would be worse than a failure without a firm, kind, and vigilant supervision of all those who had been placed under my care by the courts. Indifference, want of fidelity on my part would soon result in a spirit of contempt on the part of those who needed to learn the first lesson of obedience to law and order.

Hence, I made it of the first importance to become familiar with each child and his deportment. In this work I have had the assistance and hearty cooperation of parents, teachers, and friends, as well as the courts of justice and the officers of law and order. It soon became evident to me that in the work in behalf of children, the most of my work to be done was preventative rather than reformatory.

On the examination of cases sent to the House of Correction and Reform School, I found that many of them were from the bootblacks and newsboys of the city, consequently I gave the question "what shall be done for them?" careful attention, and sought earnestly to find the answer. Our thoroughfares were filled with what the newspapers call "gamin," but I found on examination that they were worthy the care of a true philanthropist, who sought not only their welfare and their future good, but the welfare and safety of the State.

I became as familiar with them as possible, not only on the public streets, but at the places where they assembled—the news-rooms of the various papers.

I sought in vain to have the printers controlling these papers adopt measures to reduce the confusion and disorder that prevailed among the boys to quiet and orderly deportment. I consulted with the best lawyers with regard to the legal question of a check upon their deportment to be placed in the municipal authority.

About this time, somewhat discouraged from the indifference manifested by men who stood high in moral and legal attainment, a complaint was made before the common council, and a request connected with it pertaining to the newsboys and bootblacks of the city, claiming them to be disorderly, and asking that they might be removed from the public streets and places of business. This was my opportunity. I at once called upon the prosecuting attorney, William O. Maybury, now congressman elect, my personal friend, with regard to the boys.

I did not deny that they needed reformation. I proposed to him to recognize them as little business men, who needed proper restraints and education, that they might conduct their business in a peaceable and satisfactory manner.

I said to him, "This question will come before you for advice to the common council, and when it is referred please give it your best thought, and see what can be done for them."

I said I would make them responsible to the mayor, that they should do business under a license judiciously, kindly, and considerately framed, and that each of them should wear a badge, with a number corresponding to the number on the record showing his license. I saw different members of the council and the mayor, explaining to them the plan and its object. In due time the ordinance was framed by the city attorney, passed by the common council, and approved by the mayor.

It was a proud day for the boys when they entered the mayor's office and were recognized by him as little business men, and a badge given to each which he regarded as his star of honor.

It was at once the popular measure, accepted and felt to be a success, the change was so great upon the public streets and places of business. Every boy felt that he was a marked character, a distinguished person, known to every policeman by his number, and responsible to the mayor for his deportment.

They were not all saints, for we have found many sinners among them, but the majority of them respected the law and governed their conduct according to the conditions of their license.

The law and order element has increased from year to year, until now the large majority of these little men are regarded by the citizens as energetic, honest, and fugal.

Their appearance upon the streets has been changed for the better. Many of them are cleanly in their appearance, respectful in their manner, and manly in their bearing.

The change in their character and behavior upon the streets may be seen in the numbers that have been sent to the Reform School from year to year from among them. At first five per cent per annum, it may be, were sent to the Reform School at Lansing, both for their own good and for the good of their own fraternity. The next year about two per cent, and the third year about one-half of one per cent, and this year only about one-seventeenth of one per cent have been sent to the State Reform School, so marked is the change for the better.

I had hoped much when I proposed this measure to the city attorney, but my hopes have been fully realized.

I have watched with anxious solicitude from the first, every indication of progress and improvement among the boys.

It has been such a charm for me that I frequently neglect my own business, and find myself among the boys checking this vice and encouraging that virtue, and I feel myself amply repaid for all my care and attention in their behalf.

I find in this branch of the work, looking towards the prevention of crime in children, that the more you do in their behalf the more you will find to do, and that it is an ever opening, widening field of moral labor.

It soon came to pass that children were brought to me by strangers, saying that they had heard that I took care of poor children, and as these children were homeless, friendless, and in many cases orphans, no one having a heart thrilling for suffering humanity could refuse to listen to their cry for help.

And now, as I look back over the years which have been devoted to this work, I find my greatest satisfaction and delight in this branch of my work.

There are to-day hundreds of children grown to be young men and young ladies, members of noble families, beloved as children to the manor born, who a few years ago were barefooted, ragged and dirty, destitute, and without means of support in this beautiful city. It has come to be a daily occurrence now to introduce all "booked" as desiring to adopt a little girl or boy, or to receive them as members of their family, to be brought up to unquestionable habits and an honorable life.

When I first commenced this branch of the work, the supply of children was greatly in excess of the demand for them, but now it is a rare thing to want a place to put out a worthy child. In general, I have many more places for children than children to meet the demand.

I do not attempt to keep track of all these children in their homes for any length of time, but only long enough to be sure that the work is well done and that both parties are satisfied.

I am extremely careful about placing the child in a doubtful home. Many of the most pleasant of my acquaintances are children who visit me with their adopted parents in my own house, feeling as much at home as those of my own kin. Those bound out by the State Public School at Coldwater are doing very well, and have excellent homes.

The question, "What is to be done with the girls at the Industrial Home at Adrain," is a more serious one than what shall be done with them before they are sent there.

So far as the management of the institution is concerned, the condition of the girls while there, their progress in their studies, and their manifest physical, intellectual, and moral condition, is quite satisfactory.

One would think to see them in their rooms, or gathered in their chapel, singing songs, repeating scripture, weeping in sympathy with you as you signify your friendship for them, that they were fully prepared to be returned to their homes and friends worthy of their care, or such homes as may welcome them as members. But we have not had experience enough yet to make any declarations as to what should or should not be done in their behalf in this regard. Careful thought, kindly care, and paternal waiting and watching under the guidance of infinite wisdom, will, we trust, solve this important problem.

One thing is sure, that women throughout the length and breadth of the land need reformation as much as these girls do—not in their moral character, but in their treatment of these erring ones. No one but mothers and sisters, or ladies, can perfect the work of reformation in these girls so well begun at the Industrial Home.

There is no longer any doubt about the reformation of the boys sent to the Reform School at Lansing. The experiment has become a certainty, a reality, boys are reformed by the hundred every year. Instructed in the rudiments of education and the principles of right living, they are manly in their deportment, upright in their conduct, polite in their manners, and grateful for the instruction received, and enter upon business with more assurance of success than many of the sons of rich men, and very many of them become useful and honorable citizens.

I should have said when I was speaking of the prevention of crime, that I found a school whose main gatherings were on the corners of the streets, and where the teachers were the older boys expelled from the public school on account of truancy or disorderly conduct. Many of those who were sent to the Reform School were from this community.

Anxious parents frequently called upon me, begging me to send their boys

to the Reform School, for they could not keep them in the public schools, but truancy was not a crime known to the laws, neither was disobedience to the rules of the school nor disorderly conduct in the school room known as such.

That something of a vigorous character should be done was evident. I frequently conversed with the Superintendent of Public Instruction upon the subject, whom I found to be in hearty sympathy with me, ready to do anything in his power to cure this growing evil.

It was proposed to have an ungraded school established as a part of the educational system of Detroit and other cities, where those boys who would not attend the graded schools, or who caused their teachers trouble while in the schools, should be sent.

It was worse than useless to expel boys from the public schools, thereby throwing them upon the public streets, and fitting them, by their corrupt associations and idle habits, to become criminals.

The Legislature being in session, a bill was prepared, and, with the assistance and endorsement of the Superintendent of Public Instruction and friends of the measure in all departments of the State government, it became a law. The Board of Education gave it their hearty support, and the school has been established. Already the graded schools feel its power for good. There is a change for the better manifest on the streets throughout the entire city.

In conclusion, allow me to say that I regard this whole work of the highest importance, and to it I have given my best thought and many years of earnest labor. It is a work that pays. Its beneficial results are not only felt by the children cared for, saving them from a life of crime and shame and fitting them for a life of usefulness, happiness, and honor, but the community at large is greatly benefited in every branch of social and political life.

But there is no one who receives so great a reward as he who feels that his feeble efforts in behalf of the suffering children of men have been blessed to their permanent good.

The following is a summary of a tabulated report of agent for Wayne county for the year ending September 30, 1883:

The total number of criminal cases in the various courts in the city, 172. For assault and battery, 18; disturbing the peace, 6; drunkenness, 3; malicious trespass, 22; vagrancy, 19; larceny, 104.

Nationality.—Jews, 2; Bohemians, 2; Canadian, 1; colored, 6; Scotch, 8; English, 9; American, 15; German, 43; French, 12; Irish, 76.

Homes.—Those having no homes, 5; bad homes, 7; good homes, 10; poor homes, 150.

Parents.—Father dead, 20; mother dead, 20; both living, 132.

Disposition.—Fined, 12; House of Correction, 11; Industrial Home for Girls at Adrian, 7; Reform School for Boys at Lansing, 14; released, 128.

The number of boys licensed as bootblacks and newsboys, 1,349; still in business, 1,092; attending school, 79; left the city, 18; licenses revoked, 14; sent to the Reform School, 2; died during the year, 2; in jail awaiting sentence, 2; 133 have been visited at their homes and their bad conduct corrected.

Abstract of Reports of County Agents of the Board of Corrections and Charities for the Year ending September 30, 1884.

COUNTIES.	No. of Children arrested.		Character of the home of the Child.			Parents dead.		Disposition made of the Child.				Children indentured during the year from a State institution.	Number of different indentured children visited once or more by the County Agents during the year.	NAME OF COUNTY AGENT.
	Boys.	Girls.	Good.	Fair.	None or bad.	Father dead or abandoned the child.	Mother dead.	Returned to parents, released on suspended sentence, or discharged.	Fined.	Sent to Reform School at Lansing or Industrial Home at Adrian.				
Alcona.....	0	0										0	0	Chas. P. Reynolds.
Alpena.....	13	0	10	3	0	4	2	8	1	1		0	0	James J. Potter.
Allegan.....	3	3	1	2	3	0	1	4	0	2		0	5	Stephen S. Stout.
Antrim.....	0	0										0	0	Rich'd W. Bagot.
Arenac.....	0	0										0	0	Geo. A. Lacycraft.
Baraga.....	0	0										0	0	Edwin I. Mason.
Barry.....	10	0	2	6	4	3	0	6	1	2		4	23	C. H. Van Arman.
Bay.....	28	0	9	8	9	4	5	18	0	8		0	7	Albert Miller.
Benzie.....	0	1	0	1	0	0	0	0	0	1		3	10	Charles E. Bailey.
Berrien.....	6	2	0	3	5	1	0	5	0	3		2	12	Stas Ireland.
Branch.....	5	1	0	4	2	1	1	1	0	5		11	50	J. Clark Pierce.
Calhoun.....	19	2	5	6	10	3	2	13	4	5		0	25	A. O. Hyde.
Cass.....	0	0										5	5	Chas. Larzalere.
Charlevoix.....	1	0	0	1	0	1	1	0	0	1		1	1	John S. Dixon.
Cheboygan.....	1	0	0	0	1	0	0	1	0	0		1	1	Jacob Walton.
Chippewa*.....														
Clare.....	1	0	0	1	0	0	0	1	0	0		0	0	Wm. A. Carpenter.
Clinton.....	9	1	3	2	5	4	1	5	2	3		4	18	Wm. H. Faxon.
Crawford.....	0	0										0	0	J. O. Hadley.
Delta.....	0	0										0	0	Emil Glasser.
Eaton.....	13	1	1	7	6	4	3	8	1	5		2	12	David B. Hale.
Emmet.....	1	1	0	1	1	1	0	0	0	2		0	0	Hiram Parker.
Genesee.....	5	1	2	1	3	2	2	3	0	3		15	18	R. W. Dullam.
Gladwin*.....														
G. Traverse.....	0	0										21	24	Edwin L. Sprague.
Gratiot.....	4	1	0	0	5	4	0	1	0	4		6	6	Joseph A. Guthrie.
Hillsdale.....	9	0	0	9	0	4	5	3	0	6		7	39	John W. Failey.
Houghton†.....														
Huron.....	0	0										0	0	Mark Carrington.
Ingham.....	21	1	0	18	4	4	4	15	0	7		0	10	James Johns.
Ionia.....	5	0	1	3	1	3	0	4	0	1		10	34	Benj. Covert.
Iosco*.....														
Isabella.....	0	0	0	0	0	0	0	0	0	0		0	4	Simeon C. Brown.
Isle Royal*.....														
Jackson.....	12	1	2	7	4	5	5	2	0	11		7	18	James O'Donnell.
Kalamazoo.....	7	6	2	4	7	6	7	3	1	9		0	10	Jerome T. Cobb.
Kalkaska.....	0	0										0	0	James Greacen.
Kent.....	44	6	15	13	22	12	6	30	4	19		5	21	Chas. C. Howell.
Keweenaw.....	2	0	0	1	1	1	0	1	1	0		0	0	Geo. W. Orr.
Lake.....	0	1	0	0	1	0	0	1	0	0		0	0	John N. Nicholson.
Lapeer.....	0	0										9	3	John B. Sutton.
Leelanaw.....	0	0										8	8	William Gill.
Lenawee.....	23	2	10	9	6	3	3	19	16	5		8	24	H. S. Russell.
Livingston.....	7	0	0	1	6	2	2	2	0	5		5	7	Geo. E. Waters.
Mackinac*.....														
Macomb.....	6	1	1	3	3	2	1	2	0	5		1	6	Thos. Dawson.
Manistee.....	16	2	2	11	5	4	3	6	7	5		4	4	Wesley R. Horton.
Manitou.....	0	0										0	0	F. O'Donnell.
Marquette.....	21	0	10	9	2	2	1	15	4	2		0	0	H. E. Davis.
Mason.....	0	0										10	32	J. H. McQuillan.
Mecona.....	3	1	0	2	2	3	0	2	0	2		8	11	Lewis G. Palmer.
Menominee*.....														
Midland.....	1	0	0	0	1	0	0	0	1	0		0	0	Jas. C. Townsend.
Missaukee*.....														
Monroe.....	6	1	0	5	2	0	1	4	0	3		4	14	G. W. A. Armitage.
Montcalm.....	8	2	1	8	1	2	2	5	0	5		0	0	R. C. Miller.
Montmorency*.....														
Muskegon.....	4	5	1	6	2	3	1	2	0	7		10	19	James Snow.
Newaygo.....	4	1	3	1	1	3	0	2	0	3		0	6	J. H. Standish.

* No agent prior to Sept. 30 for 1884.

† No report received before going to press.

Abstracts of Reports of County Agents for 1884.—CONTINUED.

COUNTIES.	No. of Children arrested.		Character of the home of the Child.			Parents dead.		Disposition made of the Child.			Children indentured during the year from a State Institution.	Number of different indentured children visited once or more by the County Agents during the year.	NAME OF COUNTY AGENT.
	Boys.	Girls.	Good.	Fair.	None or bad.	Father dead or abandoned the child.	Mother dead.	Returned to parents, released on suspended sentence, or discharged.	Fined.	Sent to Reform School at Lansing or Industrial Home at Adrian.			
Oakland.....	13	9	7	0	6	2	2	12	0	1	0	8	Daniel C. Jacobs.
Oceana.....	1	1	0	1	1	1	2	0	0	2	3	5	John H. Butler.
Ogemaw.....	0	0	.....	.....	.....	.....	.....	.....	.....	.....	0	0	D. M. Caldwell.
Ontonagon†.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	J. W. Crozier.
Osceola.....	0	0	.....	.....	.....	.....	.....	.....	.....	.....	3	11	Hezekiah Brown.
Oscoda.....	0	0	.....	.....	.....	.....	.....	.....	.....	.....	2	9	William H. Niles.
Otsego.....	0	1	0	0	1	0	0	1	0	0	8	10	E. N. Dicke, son.
Ottawa.....	8	1	0	5	4	3	1	6	0	3	1	4	Henry D. Post.
Presque Isle.....	0	0	.....	.....	.....	.....	.....	.....	.....	.....	0	0	Edward Erskine.
Rosecommon†.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Andrew L. Zahn.
Saginaw.....	79	11	22	41	27	20	24	63	35	27	2	7	John Barter.
Sanilac.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Schoolcraft.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shiawassee.....	1	1	0	1	1	0	0	2	0	0	3	14	H. B. Gates.
St. Clair.....	12	1	6	2	5	4	2	5	0	8	2	4	Edward J. Doyle.
St. Joseph.....	3	0	0	2	1	1	0	1	0	2	17	34	Franklin Wells.
Tuscola.....	2	0	0	0	2	0	1	1	0	1	1	3	W. C. Buchanan.
Van Buren.....	0	0	.....	.....	.....	.....	.....	.....	.....	.....	0	8	Aaron Van Aken.
Washtenaw.....	20	0	9	5	6	8	3	16	2	2	7	19	James McMahon.
Wayne.....	169	20	22	0	167	48	21	118	11	61	3	14	Bradford Smith.
Wexford.....	0	0	.....	.....	.....	.....	.....	.....	.....	.....	1	2	Henry L. Devoe.
	624	80	147	204	355	178	115	417	91	248	235		

* No agent prior to Sept. 30 for 1884.

† No report received before going to press.

EXTRACTS FROM THE REPORTS OF COUNTY AGENTS FOR THE YEAR 1884.

FROM THE AGENT OF BARRY COUNTY.

No. 2. A very bad and ungovernable boy. His father is dead, and he holds his mother in defiance. The boy has many bad habits, and had been once before arrested. For the good of the community, I recommended that he be sent to the Reform School at Lansing, which was done.

No. 4, 5, and 6. These boys were arrested on a very slim charge. I think it was done for the convenience of the parents, who were making arrangements to separate and wanted their children out of the way. They are all good boys, intelligent, and of good moral principles. I advised that they be remanded to their parents, and gave the father some hints as to his duty to his family and to society. As I have heard nothing from them since, I think he has followed the suggestions.

No. 7. A girl with good ability and fair education, but she has a bad mother. She is now with friends who are exercising a good influence over her.

No. 9. A very bad boy. Is now serving out a sentence in Ionia. He will probably be convicted of the present charge when he returns from prison.

Indentured Children.

No. 2. Boy. Doing well, with a want of some more discipline, which he will undoubtedly get. His guardian is very kind to him.

No. 5. Boy. Has improved very much during the last year, and is going to make a good man.

No. 7. Boy. Changed his guardian in May last. He is doing well; is a good, economical boy.

No. 8. Doing nicely.

No. 10. Girl. Her condition could not be improved.

No. 12. The girl has one of the best of homes, and is perfectly contented.

All the children indentured in Barry county at present have good homes, are well clothed, and well kept in school, and are generally in attendance at church and Sabbath-school.

BAY COUNTY.

I will say that the more experience I have with the law under which I am called to act, the better I am satisfied with the wisdom of its provisions for the prevention of pauperism and crime. The State Public School at Coldwater is a noble institution, well worthy of the State which established and maintains it for the purpose of educating and also furnishing suitable homes for its indigent children, fitting them to become useful members of society instead of allowing them to be contaminated by the baleful influences of the poorhouse.

If the agents for the several counties perform their duties faithfully, much good may be done by placing the children in suitable homes, but with the greatest care mistakes will sometimes be made. When applications are made for children which I can recommend, I advise the applicants by all means to visit the school and make their own selection. That course almost invariably gives better satisfaction than any selection that could be made by others for them.

We have instances in this county where the affection between the guardian and the child is as great as could exist between parent and child.

The Reform School at Lansing is doing a good work, and I think its usefulness increases as those in charge gather knowledge of the dispositions of the inmates by their long experience in coming in contact with different phases of human nature.

The practice of granting leave of absence to those deemed worthy to receive it is generally working well in this county. Of course some mistakes are made, but they usually occur more through the recommendation of the County Agent, who is importuned by the parents, than through any lack of judgment on the part of the Superintendent.

Some boys will do no good, place them where you will, while others will arise and assert their manhood under the most depressing circumstances. One boy, released some time ago, has had several situations but does not fill the bill in any of them, while another, whom I have had frequent opportunities of observing, is so faithful and reliable in the performance of his duties that greater trust and confidence is placed in him by his employer than is usually accorded by a father to a son of the same age.

A few days ago an inmate of the school was released to live with a gardener of this vicinity who was requested to meet the boy at the depot. The boy is 16 years old, and large for his age. When the train arrived, the gardener

passed a young gentlemen as he came on board and inquired if a boy had come from Lansing on the train, and was told that he had. The young gentleman he had passed in coming on board was that boy, but his appearance and gentlemanly deportment was such as to have deceived not only the gardener, but also the railroad employés, nor has anything in his conduct since occurred to change the impression made by his first appearance.

I have had but little experience with the Industrial School for Girls at Adrian; but two girls have been sent there from this county. But they must be doing a good work there, for one of the girls above referred to was one of the worst specimens of humanity I ever saw of her age, but in conversing with the lady superintendent after she had been in the institution a few months, she said they were going to make a good woman of her, and if they do they will certainly have done a great as well as a good work.

GENESEE COUNTY.

No. of boys arrested and sent to the Reform School during the year 1884..	3
“ “ “ “ remanded to their parents.....	2
“ “ placed in homes in this county.....	7
“ “ from State Public School in this county.....	8
Died in the school and body returned for burial here.....	1
No. of children indentured in this county.....	13
Ran away from guardian to Canada.....	1
No. sent to Industrial home for Girls at Adrian.....	1

I have visited all the indentured children residing in the county personally, and had private interviews with them, and they all seem to be liked by their guardians, and to be doing well.

You will perceive that the number attending school is not quite up to the average. I have inquired into the cause of this, and find that in most cases the excuses are reasonable. Some are instructed at home and some are too young to go to distant school-houses, and with regard to a few, it is just impossible to instil learning into their brains.

KALAMAZOO COUNTY.

No. 2. Reputable parents. Arrested. Bright boy; first offense. Had not been very carefully trained, and, influenced by bad associations of his own choosing, he got into trouble. Have heard of no waywardness since.

No. 3. A Hollander, without any education whatever, without a mother, and a very poor home. There seemed to be no prospect of improvement if left to his own sweet will.

No. 4. A girl, with a drunken father and no mother. Had been left to shift for herself until she finally drifted into the poorhouse. Having little mental strength, her case seemed to be one for which the act for the disposition of juvenile offenders seemed intended.

No. 6. The father of this girl had abandoned his family. The mother was incapable of controlling her. By nature bold, and with bad associations of her own seeking she, though provided with a good home, seemed determined on going to destruction.

No. 7. A girl. Every way bad. A drunken father, no mother. Chewed tobacco like a veteran. Had been in a dozen different homes within a year. To know her was to dismiss her.

No. 14. A bright boy, 15 years of age, of industrious habits. Was charged

with a heinous offense, which he admitted. Knew little of good associations, and was clearly a case that came to grief for want of a good home.

. MARQUETTE COUNTY.

No. 1. Is a bad boy. Has been arrested before. His parents are Irish people, quite respectable of their condition. Could not, or rather did not, look after their boy. He was guilty of the charge, and had done the same thing before. I thought he had better be sent to Lansing Reform School, but his father promised to send him out of the city for two or three months to work, and then to take care of him. With the understanding that if the boy was again arrested he would be sent to Lansing, he was placed in charge of his parents. And I may say that up to this time the boy has behaved very well.

No. 5. Is an orphan boy, but has older brothers and sisters. His guardian, an excellent man, and a man of wealth, gave him a good home. Tried to have him attend school, but he did not succeed in this. The boy began to steal money a year before his arrest, but his guardian hoped to cure him of stealing, and no complaint was made. It appeared, however, that the boy could not be controlled. Complaint was made, and it seemed the best thing to send him to the Reform School at Lansing.

No. 6. Is a boy, who upon trial by jury was not found guilty of larceny, but was undoubtedly guilty. He has a good father, but I think his mother concealed the article stolen. The same charge was made against him a year ago, but as he was not convicted he was of course discharged.

Nos. 7, 8, 9, 10, and 11. Boys. Were arrested for stealing charcoal from "Iron Cliff mines," and were guilty of it, and so were about 50 other boys. These 5 boys live in a locality that is famous for everything bad. They learn devilry from their parents. The agent of the Iron Cliff mine did not want to have the boys sentenced this time, and they were released with the understanding that for the next offense both the parents and the boys would be severely dealt with.

No. 14. Is a born thief, and belongs to a family of thieves. Has attended school very little. Spent most of his time upon the streets. Has been in numerous scrapes, and was arrested once before. The best thing for this boy was to send him to the Reform School at Lansing.

Many more juveniles were arrested during the year who were not reported to me. Some of the magistrates do not seem to think it worth while to report, and some newly elected justices are not informed of their duty in this respect.

As to securing homes for children from the State Public School, I make no special effort, because I do not think this a good region in which to bring up such children. The streets are full of children of very bad character. The foreign element, as you know, is very large, and they do not take care of their children as a general rule. There is no such thing as what is called the country. The children all live in towns and cities, and it is certainly a very undesirable region in which to bring up a boy. With girls it is somewhat different.

MONROE COUNTY.

In case of arrested children it is the same old story—parents generally more to blame than the children.

I have endeavored to give each case a faithful examination, and then to

advise as should, on the whole, seem best for the future well-being of the child.

As a general thing, the children introduced into the county from the State institutions are doing well, have good homes, and are liked by their guardians. One of these guardians said on my visit: "I never had any children of my own, but if real parents love their children better than I do this adopted one their love must be very great indeed."

Many of these guardians who adopt these children are entitled to great credit for their patient and persevering efforts for their improvement, in overcoming faults growing out of early neglect and often arising from inherited tendencies.

ST. JOSEPH COUNTY.

The number of arrests have not been large. Many complaints are made, and after investigation by me, and report to the justice, they are disposed of without arrest and so not reported.

In less than a year seventeen children have been placed in homes in this county. I find great care necessary in selecting homes and guardians, as many applications are made where I am satisfied the child is wanted to save expense of hiring, and no such applications received a favorable endorsement. The amount of work required of a faithful agent, and the small compensation allowed, make the work truly a labor of love. The law should be amended so that in counties where many children are placed, reasonable compensation may be given.

WAYNE COUNTY.

Such full extracts were made from the report for 1883 that we can not give with the same fullness from that of 1884. We give a few:

My faith in the law as executed by the Board in the care of juvenile offenders has increased from year to year until I have become fully satisfied that executed according to the intent of its author, the late Gov. J. J. Bagley, it will prove of lasting benefit, not only to the many erring children, but to the State at large. Whosoever undertakes its execution must take in the full spirit and intent—the prevention of crime and the saving of children from evil influences and surroundings.

To accomplish this, the noblest work in which a man can be engaged, requires vigilant care, untiring effort, and inexhaustable patience. * *

The ungraded school, under the management and control of the Board of Education, assisted by police officers detailed for the purpose, is doing a most excellent work. The wisest and best members of the Board of Education have given to it their time and best thoughts. * * *

Leave of Absence.

Many boys are now returned to the city and county by the Superintendent of the State Reform School on leave of absence. When in the opinion of the Board of Control of the Reform School a boy is sufficiently reformed to be trusted under favorable circumstances, the County Agent is advised, and if a good home can be found, either with relatives or strangers, he is sent to the County Agent and placed by him in such home, and he exercises over him a kindly but watchful care.

Once in two months all these boys in the county are called together to meet

the Superintendent of the Reform School and the County Agent, and while this imposes much work and care upon both the Superintendent of the Reform School and the County Agent, the results, thus far, more than justify the trouble, labor, and expense. Most of the boys so placed are doing well, and are fairly on the road to respectable citizenship and permanent usefulness. A few, of course, fall again and have to be returned to the Reform School.

Children Indentured from State Institutions.

The work and duties of the County Agent in this department are very important. It requires great care and tact on his part to so conduct matters as to make himself a welcome guest to both guardians and children. He must win the confidence of the guardian and the affection of the child or his work will prove a failure. Great discretion is essential in selecting the proper child for the home offered, and when mistakes are made, or circumstances have changed, in reclaiming children and replacing them in other homes, and the work calls for great prudence, patience, perseverance, and wisdom.

Summary and comparative Statement of Reports of Agents for the year ending Sept. 30, for the years 1881, 1882, 1883, and 1884.

	1881.		1882.		1883.		1884.		Total.	Total.	Total.	Total.
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	1881.	1882.	1883.	1884.
Reported arrests.....	436	36	607	93	506	82	624	80	472	700	680	704
" discharged or returned to parents.....									358	436	416	417
" sent to Reform School or Industrial Home.....									67	113	100	91
" from good homes.....									130	244	267	248
" " fair ".....									104	114	121	147
" " very poor or bad homes, or none.....									183		319	204
" father dead.....									483	468	112	355
" mother dead.....									117	161	182	178
" indentured from State Public School, Reform School, and Industrial Home.....									71	105	128	115
Reported indentured children indentured from State Institutions visited one or more times by the County Agent during the year.....									72	167	113	225
									206	388	436	632

While each indentured child, and each boy returned from the Reform School, and each girl returned from the Industrial Home, is generally visited several times during the year, but one visit is reported to this Board, as that is all the law requires and all the agent can receive any compensation for.

The County Agents also aid in securing homes for many children from the poorhouses and from the streets without sending them to the State Public School, and visit them in their homes, but as this is outside of the requirements of law, and a work of love for which no pecuniary charge is made, nothing of this appears in the report.

NAMES and postoffice addresses of the County Agents of the State Board of Corrections and Charities.

COUNTIES.	NAMES.	POSTOFFICE.
Alcona	Charles P. Reynolds	Harrisville.
Alpena	James J. Potter	Alpena.
Allegan	Stephen S. Stout	Cheshire.
Antrim	Richard W. Bagot	Elk Rapids.
Arenac	G. A. Laycroft	Saganung.
Baraga	Edwin L. Mason	L'Anse.
Barry	C. H. Van Arman	Hastings.
Bay	Albert Miller	Bay City.
Benzle	W. A. Betts	Benzonia.
Berrien	Silas Ireland	Summerville.
Branch	J. Clark Pierce	Coldwater.
Calhoun	A. O. Hyde	Marshall.
Cass	Charles Larzelere	Dowagiac.
Charlevoix	John S. Dixon	Charlevoix.
Cheboygan	Jacob Walton	Cheboygan.
* Chippewa.		
Clare	W. A. Carpenter	Farwell.
Clinton	Wm. H. Faxon	Ovid.
Crawford	J. O. Hadley	Grayling.
Delta	Emil Glasser	Escanaba.
Eaton	David B. Hale	Eaton Rapids.
Emmet	Hiram Parker	Petoskey.
Genesee	R. W. Dullam	Flint.
Gladwin	R. E. Finch	Gladwin.
Grand Traverse	Edwin L. Sprague	Traverse City.
Gratiot	Joseph A. Guthrie	Beebe.
Hillsdale	John W. Falley	Hillsdale.
* Houghton.		
Huron	Mark Carrington	Port Austin.
Ingham	James Johns	Lansing.
Ionia	Benjamin Covert	Ionia.
* Iosco.		
Isabella	Simeon C. Brown	Mt. Pleasant.
* Isle Royale.		
Jackson	Frederick A. Kennedy	Jackson.
Kalamazoo	Jerome T. Cobb	Schoolcraft.
Kalkaska	James Greacen	Excelsior.
Kent	Charles C. Howell	Grand Rapids.
Keweenaw	George W. Orr	Central Mine.
Lake	John N. Nicholson	Baldwin.
Lapeer	John B. Sutton	Lapeer.
Leelanaw	William Gill	Northport.
Lenawee	Hartwell S. Russell	Adrian.
Livingston	George F. Waters	Howell.
Mackinac	Jay Bassett	St. Ignace.
Macomb	Thomas Dawson	Memphis.
Manistee	Wesley B. Horton	Manistee.
Manitou	F. O'Donnell	St. James.
Marquette	Edward B. Anthony	Negaunee.
Mason	I. H. McCollum	Ludington.
Mecosta	James P. Mosher	Big Rapids.
* Menominee.		
Midland	J. C. Townsend	Midland.
* Missaukee.		
Monroe	George W. A. Armitage	Monroe.
Montcalm	Richard C. Miller	Greenville.
* Montmorency.		
Muskegon	James Snow	Muskegon.

* No agent at present.

NAMES.—CONCLUDED.

COUNTIES.	NAMES.	POSTOFFICE.
Newaygo.....	Samuel W. Peterson.....	Lake.
Oakland.....	Daniel C. Jacokes.....	Pontiac.
Oceana.....	John R. Butler.....	Hart.
Ogemaw.....	D. M. Caldwell.....	Beaver Lake.
Ontonagon.....	J. W. Crozer.....	Ontonagon.
Osceola.....	Hezekiah Brown.....	Evart.
Oscoda.....	W. H. Niles.....	Grayling, Crawford Co.
Otsego.....	E. S. Dickinson.....	Gaylord.
Ottawa.....	Henry D. Post.....	Holland City.
Presque Isle.....	Edward Erskine.....	Rogers City.
Roscommon.....	Andrew L. Zahm.....	Roscommon.
Saginaw.....	John Barter.....	South Saginaw.
Sanilac.....	A. M. Oldfield.....	Lexington.
* Schoolcraft.		
Shiawassee.....	H. B. Gates.....	Owosso.
St. Clair.....	Edward J. Doyle.....	Capac.
St. Joseph.....	Franklin Wells.....	Constantine.
Tuscola.....	W. C. Buchanan.....	Caro.
Van Buren.....	Aaron Van Auken.....	Paw Paw.
* Washtenaw		
Wayne.....	Bradford Smith.....	Detroit.
Wexford.....	Henry I. Devoe.....	Sherman.

* No agent at present.

PART VIII.

STATE CHARITABLE INSTITUTIONS.

STATE CHARITABLE INSTITUTIONS.

1. STATE PUBLIC SCHOOL, Coldwater.
2. MICHIGAN ASYLUM FOR THE INSANE, Kalamazoo.
3. EASTERN MICHIGAN ASYLUM FOR THE INSANE, . . . Pontiac.
4. NORTHERN ASYLUM FOR THE INSANE, Traverse City.
5. INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB, Flint.
6. SCHOOL FOR THE BLIND, Lansing.
7. STATISTICAL TABLES.

THE STATE PUBLIC SCHOOL.

Since the publication of the biennial report of this Board, the State Public School for Dependent Children has increased in reputation for good works both at home and abroad.

The Superintendent now thinks he can provide for all dependent children that may be sent from the several counties of the State, and if good homes can be provided for them as readily in the future as they have lately, there seems to be no good reason to apprehend that he will fail to fulfill his promise.

The State Public School is not an asylum nor a home, nor yet even a training school. It is rather a wayfarers' lodge for dependent children, where they are put in condition to be received into respectable homes and receive the advantages of home life. Their habits, morals, and physical condition generally need correcting. Perhaps as much as anything, they need an opportunity to forget bad associations and the unfortunate condition of their previous environment. A longer residence in a public institution than is necessary to accomplish these results is confessedly detrimental.

The zeal shown of late by the officers of the school and by the County Agents of this Board is worthy of high commendation, and if persisted in will solve the question of child saving for the State of Michigan.

And we do not forget that the heads of families who receive these children and bring them up to honorable manhood and womanhood have their share of responsibility and deserve great praise.

It plainly appears that only such children should be received into the school as can probably, after the work of the school has been done, be placed in good homes or under proper guardianship.

Feeble-minded children, those who are incorrigible, and children otherwise defective in any great degree, should be provided for elsewhere. It should not, however, be too readily concluded that a child is incorrigible or too dull to be permanently benefited by the usual course pursued by the school, but at the same time due regard should be had to the influence such child will exert upon its companions, and if such influence is bad and cannot be counteracted, it is sufficient reason for exclusion.

Since the last report 4 acres of land adjoining the school have been purchased at a cost of \$600, and a farm of 30 acres not adjoining, but near the school, at a cost of \$3,000.

A very serviceable hospital has been built and furnished at a cost of about \$7,000. It is too near, however, to the other buildings, as the difficulty in keeping the children at a safe distance from it while recently occupied with some cases of diphtheria demonstrated.

[For previous appropriations, general statistics, and financial statement, see pages 67 and 68 of this report.]

THE ASYLUMS FOR THE INSANE.

THE MICHIGAN ASYLUM FOR THE INSANE.

During the biennial period the exterior front walls of the female department have been painted and tuck-pointed. An appropriation of \$3,100 was made by the last Legislature for this purpose. The appearance of the building has been very much improved, and the work promises to be permanent.

An infirmary has been erected in connection with the female department 82 x 32, with projections on the north and south. The building is two stories with basement, and is connected to the north wing by a corridor 15x30 feet, with an entrance from the main building on each floor. It has a capacity for twenty-four patients. The appointments of the building, the heating and ventilating, are very satisfactory. The wards are more like a general hospital than halls for the treatment of the insane. The upper story is the infirmary proper, where those suffering from acute and chronic forms of disease are treated, while the lower story is used for epileptics and old ladies requiring constant supervision. One of the features of these wards is the open-fire ventilating grate. Each hall is furnished with two arranged for ventilating and admitting warm, fresh air. It is generally thought that the fire place is one of the most effectual means of ventilating dwellings. In addition, the infirmary has the heating apparatus usually employed in institutions. Aside from the advantages above mentioned, fire in the grate adds cheer to the hall, and is especially useful in spring and summer when a general distribution of heat throughout the house is not required. The institution has now facilities for nursing and caring for the sick in accordance with the most approved methods.

A cement walk connecting the buildings and extending to the porter's lodge, a distance of about three thousand feet, has been laid. The walk is six feet wide, laid in slabs resembling flagging, and constructed of the best Portland cement. It has now been laid one year and shows no evidence of being acted upon unfavorably by the weather. While the outlay has been much greater than for a plank walk, it is likely to prove permanent and in the end is much cheaper and better. The grounds have been further improved during the biennial period. Considerable grading has been done and shrubbery been added. In executing the work, the labor of patients has been utilized under intelligent supervision. By accomplishing something each year, it is thought the surroundings of the asylum will eventually become very attractive.

The halls have received the attention usually given them each year. Several have been painted and thoroughly renovated. The gutters have been repaired, the cornices and window frames painted and sanded. In order to keep the walls bright and cheerful, and the building and all the fixtures in a good state of repair, a large yearly expenditure is required.

The cottage has been a great comfort to many of our quiet and convalescent

patients. One year ago what was designed as a porter's lodge was fitted up and furnished with all the appliances for housekeeping, and five patients with an attendant were transferred to it, where they have since resided. It gives us pleasure to say that the plan has worked very satisfactorily. The inmates of the cottage enjoy life much; tea parties are given for the benefit of patients selected from nearly all the wards. Those patients who enjoy the liberty of the grounds make this a stopping place, which serves to divert their minds and adds a feature of home life not hitherto experienced.

Great effort has been made to keep patients occupied, and during the summer months, much in the open air. A large porportion of male patients, able and willing, have been employed on the farm, grounds, and in the garden. Female patients have assisted in repairing and making of garments, in work of the halls, in the kitchen, and also in the laundry.

The general feeling is that occupation constitutes one of the best aids to treatment, and it is a matter of regret that more facilities are not open suitable to the varying conditions of our patients during all seasons. In caring for the insane, the tendency of the age is not so much to repress morbid action as to direct it into more healthy channels.

[For previous appropriations, general statistics, and financial statement, see pages 55 and 56 of this report.]

EASTERN MICHIGAN ASYLUM.

August 14, 1884, visited the Eastern Michigan Asylum at Pontiac. The overcrowding still continues to grow. It is a serious problem as to what shall be done. The new asylum at Traverse City will not be completed under a year, and the prospects are that all three will be very soon full. What next?

The asylum was found in all its parts in complete order. The use of labor for those inmates who were able to work, and plenty of out-door exercise, are continuing to show their good effects. The patients rest better, are more quiet when indoors, and seem to be strengthened physically and mentally. The Superintendent's heart is in his work; his work is incessant, the mental strain very great, and yet he is energetic and hopeful. The members of this Board desire, in this connection, to express their heartfelt sympathy in the great loss occasioned by the recent death of a child bright and promising and lovable in a marked degree.

The grounds are steadily improving and in good time will be very beautiful.

The Board of Managers ask for \$30,000 for two hospitals, and we have reported to the Board of Managers our approval of the same.

We believe that the asylum is well managed, and all that experience and skill and ceaseless vigilance can suggest or do is being done for the comfort and restoration of its patients. The removal of some to be provided for at the new asylum at Ionia and others at Traverse City will aid much.

[For previous appropriations, general statistics, and financial statement, see pages 58 and 59 of this report.]

NORTHERN ASYLUM FOR INSANE AT TRAVERSE CITY.

This institution is not yet completed or furnished. For general statements of present situation, amount required to finish and furnish the same for the reception of patients, see pages 36-41 of this report.

MICHIGAN INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB.

This is one of the oldest of the State institutions, having been in operation over 30 years. During the earlier period of its history, its affairs were under the direction of trustees having charge also of the asylum for the insane at Kalamazoo. In 1857 this connection was severed, and the two institutions were placed under distinct Boards of Trustees. The unusual and ill advised association of the blind with the deaf and dumb for educational purposes, however, continued until the establishment of the Michigan School for the Blind in 1881.

At this institution all deaf and dumb persons residing in this State, who are of suitable age and capacity for receiving instruction, are entitled to board and tuition free of charge. To those who are unable to provide themselves with suitable clothing and to meet the other necessary expenses of attending school at the institution, the trustees are empowered to extend aid to the extent of \$40 per annum.

County superintendents of the poor are required by law to extend the advantages of the institution to all deaf mutes of the dependent class who are of suitable age and capacity. By special statutory provision, the trustees are annually furnished with the names, age, and residence of the deaf and dumb as ascertained by supervisors and assessors (§§ 848, 850, Howell's Statutes), whereby they are enabled to present a knowledge of the advantages of an education, with full information regarding the facilities for instruction at the institution, to each individual of the class for whose benefit it was established. The appropriations for the maintenance of this school have always been liberal, additions, improvements, and extensions have been generously provided for, and so far as ways and means for securing educational advantages to its deaf and dumb are concerned, the State has fully met its obligations.

The importance of so combining industrial with intellectual training as to fit the graduating pupil for a life of self support through his own unaided efforts, seems to be fully appreciated by the officers. The distinctively educational work of the institution, notwithstanding the disabling influence of somewhat frequent changes in the corps of teachers, has uniformly merited commendation. The special industries already introduced are boot and shoe making, printing, cabinet making, baking and farming, with instruction in the use of the needle, the cutting and fitting of garments, and general housework for the girls.

Special, and it is hoped successful, efforts have been made to remedy defects in the sanitary condition of the institution. The new building provided for at the last legislative session is admirably designed for its intended purposes, and

seems to be well constructed. A very marked improvement is noticeable in the general condition of the buildings, and it is hoped that all repairs which may be needed from time to time will hereafter be promptly made. The cost of keeping all buildings well painted and in a condition of thorough repair is a proper "current expense" charge at all State institutions, and should be incorporated in the annual estimates. Any hesitancy in so regarding it which defers needed repairs and renewals for a future special appropriation is most unwise.

[For financial and statistical statements, see pages 41-44 of this report.]

MICHIGAN SCHOOL FOR THE BLIND.

This institution has been in operation but a few years, and its officers have labored under many disadvantages and inconveniences. Through no lack of interest and sympathy on the part of the State, but by reason of errors in judgment, the institution for the blind has hitherto been conducted under great embarrassment. During their association with deaf and dumb pupils at Flint, the latter largely predominating in number very naturally caused their education and training to become a leading feature at the institution, while comparatively little opportunity could be afforded the teachers of the blind to give emphasis or marked efficiency to their efforts.

During much of the time since the transfer of the blind pupils to the school at Lansing, they have occupied buildings fairly well adapted to the purpose in certain respects, but in others very defective indeed. During the biennial period just closed, provision has been made for the Superintendent and his family, the south wing of the main building has been brought into use, and the construction of the north wing well advanced. When these additions are fully completed and furnished, and are supplied with the requisite appliances for instruction, the officers of the institution will be enabled to carry on its distinctive work without further embarrassment, and the zeal and energy they have hitherto manifested give promise of eminently satisfactory results.

The number of pupils under instruction during the school year of 1883 was sixty, and during that of 1884, seventy. The whole number of pupils enrolled during the biennial period was eighty-five.

[For previous appropriations, financial and statistical statements, see page 48 of this report.]

Statement of Dependents at State Public School, Institution for the Education of the Deaf and Dumb, and the School for the Blind, for years ending Sept. 30, 1883, and Sept. 30, 1884.

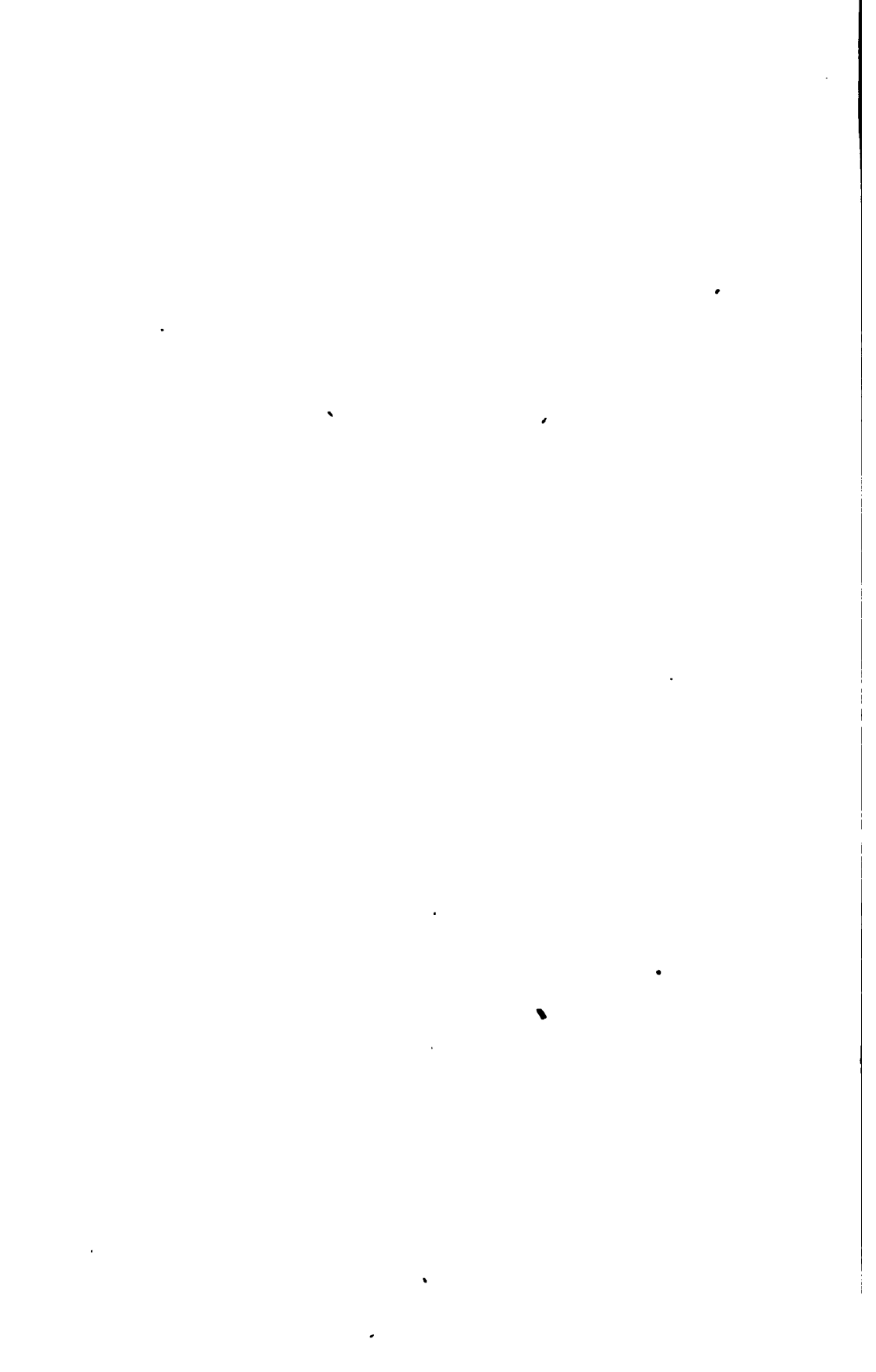
INSTITUTIONS.	No. cared for at State ex- pense in 1883.		No. cared for at State ex- pense in 1884.		No. in Institution Sept. 30, 1883.		No. in Institution Sept. 30, 1884.		Deaths in year ending Sept. 30, 1883.		Deaths in year ending Sept. 30, 1884.		Average cost per capita per week for year ending Sept. 30, 1883.		Average cost per capita per week for year ending Sept. 30, 1884.		Total salaries of officers and employees for year ending Sept. 30, 1883.		Total salaries of officers and employees for year ending Sept. 30, 1884.		Total cost of maintenance for year ending Sept. 30, 1883.		Total cost of maintenance for year ending Sept. 30, 1884.		Total cost of improvements for year ending Sept. 30, 1883.		Total cost of improvements for year ending Sept. 30, 1884.	
	M	P	M	P	M	P	M	P	M	P	M	P	M	P	M	P	M	P	M	P	M	P	M	P	M	P	M	P
State Public School.....	256	63	268	60	290	55	271	63	2	1	7	2	\$2 20	\$3 33	\$2 20	\$3 33	\$9,968 58	\$10,184 80	\$38,597 03	\$38,536 90	.....	.....	\$16,300 00	.....	.....	.....	.....
Institution for Deaf and Dumb....	M 145	P 117	149	122	144	113	149	121	1	4	0	1	\$3 39	\$3 39	\$3 39	\$3 39	\$19,937 40	\$20,147 70	.....	\$87,493 77	* \$3,239 38	* \$82,645 39	.....	.....	.....	.....	.....
School for Blind.....	M 37	P 31	37	31	37	31	37	31	0	0	0	0	\$6 63	\$6 48	\$6 63	\$6 48	\$8,093 62	\$9,235 60	\$18,035 12	\$18,983 58	\$16,970 12	\$63,248 20	.....	.....	.....	.....	.....

* Current expenses and special appropriations.

† Cost of maintenance given for the two years 1883 and 1884 together.

PART IX.

PRIVATE CHARITABLE INSTITUTIONS.



PRIVATE CHARITABLE INSTITUTIONS.

1. INTRODUCTION.	
2. EAST SAGINAW HOME FOR THE FRIENDLESS.	East Saginaw.
3. ST. MARK'S HOME,	Grand Rapids.
4. UNION BENEVOLENT ASSOCIATION,	Grand Rapids.
5. LADIES' BENEVOLENT SOCIETY,	Hillsdale,
6. CHILDREN'S HOME FOR GIRLS,	Kalamazoo.
7. MERCY HOSPITAL,	Big Rapids.
8. ST. JOSEPH'S RETREAT,	Detroit.
9. ST. MARY'S MALE ORPHAN ASYLUM,	Detroit.
10. ST. MARY'S HOSPITAL,	Detroit.
11. THE INDUSTRIAL SCHOOL,	Detroit.
12. ST. LUKE'S HOSPITAL AND CHURCH HOME,	Detroit.
13. HARPER HOSPITAL,	Detroit.
14. MICHIGAN COLLEGE OF MEDICINE HOSPITAL,	Detroit.
15. HOUSE OF PROVIDENCE,	Detroit.
16. WOMAN'S HOSPITAL AND FOUNDLINGS' HOME,	Detroit.
17. ST. VINCENT'S ORPHAN ASYLUM,	Detroit.
18. PROTESTANT ORPHAN ASYLUM,	Detroit.
19. HOME OF THE FRIENDLESS,	Detroit.
20. THE THOMPSON HOME FOR OLD LADIES,	Detroit.
21. HOME FOR THE AGED POOR,	Detroit.
22. WOMEN'S HOME,	Detroit.
23. MONASTERY AND ASYLUM OF THE GOOD SHEPHERD,	Detroit.
24. DETROIT NURSERY AND KINDERGARTEN,	Detroit.
25. ASSOCIATED CHARITIES,	Detroit.
26. LITTLE SISTERS OF THE POOR,	Grand Rapids.
27. LYING IN HOSPITAL AND FOUNDLING ASYLUM,	Detroit.
28. THE LANSING INDUSTRIAL AID SOCIETY,	Lansing.
29. PRIVATE INSTITUTION AND ASYLUM FOR THE FEEBLE MINDED,	Kalamazoo.

PRIVATE CHARITIES.

Several new and valuable private charitable institutions have been established in the State within the past two years, making provision for dependants, unfortunates, and many classes for whose care and reformation no private systematic effort has heretofore been made.

While most of these have a distinctively denominational origin, very few of them confine their benefits to any particular religious sect.

While the State makes wise and generous provision for many of the unfortunate and dependent classes, there is always room for private works of benevolence and charity. And the suffering attendant upon human sin and human misfortune can often be most successfully ministered to through these private organizations.

They do not to so great an extent as State institutions tend to pauperize those who receive aid and assistance, and oftentimes a sense of gratitude for benefits received, and self-respect while recipients of assistance may be preserved to a much greater extent than when received from the State.

Circulars were issued in the early fall to all those institutions, asking for statements of results of work done since our last report.

The answers received have not been as general or as full as was desired.

In many cases we can only give the names, object, and location. Many of them have been visited by members of the Board and the Secretary, and these visits have always been kindly received, and information personally asked has always been freely given.

THE EAST SAGINAW HOME FOR THE FRIENDLESS, AND INDUSTRIAL SCHOOL.

The home at present is a two-story wooden building, shingle roof, containing 12 rooms, besides dormitory for the boys containing 11 single beds. Expenses average about \$3,000 per year. No permanent fund, all contributed by solicitation and donation.

No. of inmates from Oct. 1, 1882, to Sept. 30, 1883.....	189
“ “ “ Oct. 1, 1883, to Sept. 30, 1884.....	191
“ “ Dec. 1, 1884.....	35

In last four months have had 11 children given, and good homes found for six.

During the summer a site for a new home has been selected and paid for. It is hoped before the close of another year to have a suitable building erected, for which plans are being prepared.

This institution cares for children from 3 months up to 13 years of age. Homes are found for some, others are sent to the State Public School at Coldwater, and those of suitable age are put out to service.

Officers—Mrs. James B. Peter, president; Mrs. J. C. Jones, recording secretary; Mrs. A. M. Marshall, corresponding secretary.

UNION BENEVOLENT ASSOCIATION OF GRAND RAPIDS.

This association was organized in 1850. From small beginnings it has grown to be an important feature in caring for the poor, supplying work to those who are in want of situations and able to work, caring for the destitute, housing, feeding, and clothing, and placing in homes neglected, abandoned, and orphan children.

The association owns a good lot in the city with fairly good buildings.

ST. MARK'S HOME, GRAND RAPIDS.

This association, organized in 1873, is managed by trustees and officers of St. Mark's Episcopal church, Grand Rapids. Its objects are "to furnish a home and refuge for the sick, aged, and needy, and to relieve the necessities of persons requiring assistance, by any charitable means that may seem proper."

It is supported by small receipts from patients who are able to pay, by payment for city and county patients, and by church contributions.

No debt has ever been incurred. The building and grounds are owned by the association.

No. cared for from Oct. 1, 1882, to Sept. 30, 1883	175
" " " Oct. 1, 1883, to Sept. 30, 1884	150
" of patients Sept. 30, 1884	23
Receipts for year ending Sept. 30, 1884	\$4,810 53
Disbursements for year ending Sept. 30, 1884	4,786 23
Balance in treasury	24 30

B. R. PIERCE, *Secretary*.

LADIES' BENEVOLENT SOCIETY, HILLSDALE.

Was organized Dec. 9, 1872, by a few benevolent ladies, with a view of providing for the wants of worthy home poor.

Every winter since that time they have fed the hungry and clothed the needy. Reports are made at each regular meeting, held once in two weeks by a visiting committee. Funds are raised by an annual membership fee of \$1.00, by donations, and by entertainments. From November, 1883, to April, 1884, the association paid out for poor, fire and clothing, regular weekly allowances to aged women, caring for the sick, and in one case burial of the dead, \$233.79.

The society commences active work for the season on the first Tuesday in November of each year.

MRS. W. A. CARSON, *Secretary*.

THE CHILDREN'S HOME, KALAMAZOO.

The Children's Home for Girls, Kalamazoo, was first opened in 1873, but soon after suspended until 1877, since which time it has been kept open for the reception of poor, abandoned, and orphan girls.

In April, 1883, it was incorporated, with Hon. F. B. Stockbridge as president, David Fisher, treasurer, and Mrs. W. G. Dewing, secretary.

From the annual report made Nov. 13, 1883, it appears there was expended for the general purposes of the institution from Jan. 1 to Nov. 13, 1883, \$731.65. This was all contributed by 126 persons.

From the matron's report it appears that when she took charge July 2, 1883, there were in the home 11 girls; received up to Nov. 13, 1883, 3 girls; placed in homes, 3 girls; remaining, 11 girls.

From report received from the corresponding secretary, dated Aug. 22, 1884, it appears that since Nov. 13, 1883, there have been received, 6 children; placed in homes, 6 children. Leaving, Aug. 22, 1884, in the home 11 children.

During the past year the home has lost by death its earliest, best friend, Mr. W. G. Dewing, who with his wife, still secretary of the home, were its founders. But of him it may truthfully be said, "Blessed are the dead who die in the Lord; they rest from their labors and their works do follow them."

He left quite a legacy to the home, and partly from this and partly from funds contributed by benevolent citizens, a new and commodious building is being erected, which will furnish accommodation for a much larger number of girls.

The secretary thus sets forth the special purposes of the home: "Our idea has been to establish a training school for girls, that a foundation for their education may be laid, that they may be principled in good before they are allowed to drift away, be convicted of crime, and sentenced to a reformatory."

MERCY HOSPITAL, BIG RAPIDS.

This hospital, conducted by the "Sisters of Mercy," was opened in February, 1879.

In December, 1882, the buildings were entirely destroyed by fire. Temporary buildings were engaged and occupied, and a fine brick building has been erected at a cost of \$40,000, furnished with every convenience for proper care and treatment of the sick.

In 1883, there were 923 patients cared for, and up to Dec. 1, in 1884, 143 patients were cared for, and since the hospital was opened in February, 1879, 1,957 patients have been received and treated. Present capacity of hospital, 150 beds.

Patients in hospital Oct. 1, 1882.....	43
Received from Oct. 1, 1882, to Sept. 30, 1883.....	875
Deaths from Oct. 1, 1882, to Sept. 30, 1883.....	27
Patients in hospital Oct. 1, 1883.....	39
Received from Oct. 1, 1883, to Sept. 30, 1884.....	723
Deaths from Oct. 1, 1883, to Sept. 30, 1884.....	29

Number in hospital Sept. 30, 1884, not given.

ST. JOSEPH'S RETREAT, DETROIT.

[Formerly known as Michigan State Retreat.]

This institution is owned and conducted by the "Sisters of Charity of St. Vincent de Paul."

It has at present a capacity for 100 patients, and it is proposed to enlarge or erect new buildings.

It is instituted for the treatment of patients suffering from mental disease, without distinction of sex, nationality, or religion.

Sept. 30, 1883, there were under treatment:

Males	30
Females	60
Received from Sept. 30, 1883, to Sept. 30, 1884:	
Males	75
Females	156
Treated during the year	321
Discharged as restored: males, 41; females, 36	77
Discharged improved: males, 33; females, 81	114
Transferred to other asylums: females	10
Died: males, 6; females, 9	15
Remaining Sept. 30, 1884: males, 25; females, 80	105
Average number treated daily for the year	105

Of the 321 treated, 23 were charity patients treated gratuitously by the institution.

Sister Mary de Sales, Superior.

ST. ANTHONY'S MALE ORPHAN ASYLUM RETREAT.

An asylum for male orphans in Hamtramck on Gratiot road, about three miles from Detroit. It is conducted by the "Brothers of the Order of St. Francis." It has a farm, and furnishes some employment for boys who are of sufficient age and strength to work.

No late report received.

ST. MARY'S HOSPITAL, DETROIT.

This hospital, established for the relief and maintenance of the sick (those maimed or afflicted with contagious diseases not admitted), is under the care of the Sisters of Charity. The buildings are of brick, well constructed and furnished, and will accommodate 120 patients.

No late report received.

THE INDUSTRIAL SCHOOL, DETROIT.

This institution, organized in 1857 and incorporated in 1867, is conducted by an association of benevolent ladies of the city, the object being to educate those too poorly clad to enable them to attend the public schools.

The buildings owned by the association have a capacity for 100. Necessary funds are raised by rent of stores on first floor of their building and by contributions voluntarily made, or on solicitation of executive committee, which is composed of two or more members from each of the churches in the city. There are always over 100 children in the school from the extremely poor, who are bathed, clothed, provided with dinner, and taught in all primary branches of education. The girls are also taught sewing, housekeeping, and other work.

The treasurer's report shows for 1883, about \$4,300.

Officers—President, Mrs. E. H. Butler; Corresponding Secretary, Mrs. N. P. Jacobs; Recording Secretary, Mrs. John Harvey.

ST. LUKE'S HOSPITAL AND CHURCH HOME AND ORPHANAGE,
DETROIT.

Incorporated under general statutes of the State, with various changes to meet the increasing wants, and the better to provide for charitable work. It is supported in part by subscriptions and in part by income from legacies.

The principal building, a handsome brick structure 135x75 feet, two stories high, was erected at a cost of \$18,000 on land costing \$8,000.

Inmates cared for from Oct. 1, 1882, to Sept. 30, 1883.....	51
“ “ “ “ 1, 1883, “ “ 30, 1884.....	44
Present number of inmates: males, 7; females, 14.....	21
Average cost per week per capita.....	\$3 25

GEO. H. MICHNER,

Secretary,

THEO. H. EATON,

President.

HARPER HOSPITAL, DETROIT.

New and commodious, but no report has been furnished for insertion.

It is sustained in part by receipts from patients and in part by interest on a permanent endowment.

MICHIGAN COLLEGE OF MEDICINE AND HOSPITAL, DETROIT.

We take the following from the report for 1884:

The central dispensary, in the college building, brings thousands of cases yearly to the amphitheatre, and to the smaller clinic sections into which the class is divided.

The accident hospital, in our own college building, through the two ambulances belonging to the Michigan College of Medicine, receives within its wards over one-half of the cases of accident and emergencies now occurring in our city.

The college ambulances (the college is now in possession of two) are daily in use, the senior students take their turn in accompanying them with the regular ambulance surgeon on their missions of mercy. We have the honor to claim that our college was the first institution in this city to put these useful adjuncts of a hospital into service.

Patients in hospital from Oct. 1, 1882, to Sept. 30, 1883.....	226
“ “ “ “ 1, 1883, “ “ 30, 1884.....	230
Dispensary and hospital clinics for year ending Sept. 30, 1883.....	3,000
“ “ “ “ “ “ “ “ 30, 1884.....	3,636

Officers—S. D. Miller, President; R. H. Fyfe, Secretary; J. B. Book, M. D., Registrar.

HOUSE OF PROVIDENCE, DETROIT.

The House of Providence is exclusively a maternity hospital and infant asylum, owned and controlled by a corporation composed of the Sisters of Charity. When patients are able to pay, a reasonable compensation is exacted, but the amounts so received are insufficient to defray the expenses of the institution. No late report received.

WOMAN'S HOSPITAL AND FOUNDLINGS' HOME, DETROIT.

We are indebted to the Secretary, Mrs. James Roby, for the following report:

This institution was organized to enable charitable women of the city more efficiently to provide a hospital and shelter for women who have recently become mothers, or are about to become such, and to afford them needful succor, care, and nursing so long as the same shall be necessary, or until more permanent provision can be made for them.

We have, during the year ending Sept. 30, 1884, sheltered and cared for 135 adults; 120 infants have been born at the institution, 7 foundlings have come to us, and we have found homes for 62 children.

We have at present at the hospital: adults, 33; infants, 29.

Officers resident at the hospital are one matron, one physician, one nursery matron, and one assistant nursery matron.

Of the 135 women cared for during the year, 22 were paying patients, 113 were cared for without fee.

Of the 137 infants cared for during the year, 71 were males and 64 females.

MRS. JAMES ROBY,
Secretary.

MRS. JAMES F. JOY,
President.

ST. VINCENT'S ORPHAN ASYLUM, DETROIT.

This asylum is devoted to the care of female orphans, or half orphans, and is dependent mainly on charity for support. It is managed by the Sisters of Charity, and a kindergarten and industrial department are connected with the asylum.

No late report received.

PROTESTANT ORPHAN ASYLUM, DETROIT.

This asylum cares for orphans without regard to sex or creed. It is managed by a board of ladies representing all the evangelical churches in the city, and is sustained by membership dues and subscriptions.

No late report received.

HOME FOR THE FRIENDLESS, DETROIT.

This institution provides a good home for many children of both sexes, of good character, left destitute and homeless by misfortune. It is designed as a temporary home until permanent provision can be made. It is managed by a board of Protestant ladies, and supported by contributions.

No late report received.

THE THOMPSON HOME FOR OLD LADIES.

This institution was incorporated Sept. 10, 1875. The object, as expressed in the articles of association, being "to provide a home for aged women, for life or for a shorter period." Mrs. David Thompson, the founder of the home, has purchased a lot on the southeast corner of Hancock and Cass avenues, 126 feet front by 146 feet deep, and caused to be erected a fine building at a cost of not less than \$40,000, into which the inmates have been moved; but as yet no formal gift or deed of the same has been made to the corporation.

The available funds of the corporation, in notes and mortgages, are \$24,000. Officers—Mrs. David Thompson, President; Mrs. C. C. Brown, Corresponding Secretary; Mrs. J. S. Newbury, Recording Secretary.

HOME OF THE AGED POOR, DETROIT.

This institution, managed by the Little Sisters of the Poor, provides a home for aged people of both sexes. The qualifications for admission are only that the applicant bears a good character, is over sixty years of age, and is poor and dependent. It appears to be well managed, and to meet the wants of many aged and deserving poor.

No late report received.

WOMAN'S HOME, DETROIT.

The purpose of the Woman's Home is to secure situations and work for deserving women able to work but out of employment, and provide for them at small expense until such employment is secured.

No late report received.

MONASTERY AND ASYLUM OF THE GOOD SHEPHERD, DETROIT.

We are indebted to Sister Mary of St. Francis Patrick, superior, for the following brief statement:

The object of the institution is to give a home, and to train to virtue and habits of industry, poor girls who have fallen from virtue, and young girls or children viciously inclined or exposed to vice from any cause whatever.

We make no distinction of creed or country. All are equally received and cared for.

The inmates are divided into two classes—those who have fallen, and those who have not. The former is called the reformatory, and the latter the preservation class.

They are never allowed to meet or speak to each other. Their dormitories, bath rooms, chapels, and play grounds are separate. We were established in Detroit, Nov. 22, 1883. Since then 26 have entered the reformatory class. Of these, 17 entered of their own accord, and 9 were placed by parents or relatives. Two died, 1 ran away, 2 returned to parents, and 2 left of their own accord.

Thirteen entered the preservation class. Of these, 4 entered of their own accord, and 11 were placed by relatives. Three left of their own accord, 2 ran away, and 2 returned to their parents. At present we have them employed at knitting mitts by machine, chair caning, sewing, and their own house and laundry work. Our institution is under the care of six Sisters of the Good Shepherd, who devote their time entirely to those under their care.

DETROIT NURSERY AND KINDERGARTEN.

We are indebted to Mrs. E. C. Preston, President of the association, for the following statistics:

"We have cared for 2,744 children from Oct. 1, 1883, to the present time (Sept. 20, 1884). We do not mean that number of different children, for many have been there day after day, but it represents that many days' work for the mother. We have had eleven months' school during this time, and the home

mission work accomplished through our school and nursery has been wonderful."

ASSOCIATED CHARITIES, DETROIT.

The noble work accomplished by this association should not be passed without mention in this report.

The following is copied from the annual report published in the city papers:

The annual report of the Detroit Associated Charities was submitted at yesterday's meeting of the association by Secretary Richard B. Elliott, accepted and referred to the publication committee. The report is very exhaustive, and starts off by saying that to correct misapprehension in the minds of many it is deemed advisable to reiterate the fact that this is not an alms-giving society. Its objects are to prevent imposition, to repress street begging, to better the condition of the honest and industrious poor, and to prevent the pauperization of the people. In short, its chief aim is to save the man who is threatened with dependency and want from the shame and disgrace of pauperism.

After quoting from the report of the poor commission, showing the number and percentage of city paupers in public institutions, Secretary Elliott adverts to the meal and lodging ticket system, which has worked to great advantage during the year. There were 2,229 meal and 1,064 lodging tickets issued during the year.

A FINE SHOWING.

During the year many sad cases of actual or impending want have been brought to the attention of and cared for by the association, with the aid of numerous charitably-disposed persons willing to place their services and means at the disposal of the society. The central office contains 5,498 reports of indexed investigations by the district committees, whose work has been arduous and painstaking. During the year 2,563 persons have been registered in the labor bureau, and nearly 1,900 persons have been provided with work.

A prominent feature of the summer months was the excursions given to the orphans and inmates of nearly all charitable asylums and hospitals in the city. Thanks are returned to the ferry companies and street car companies for favors extended on these occasions in the shape of free boats and cars.

Country visits for invalid children was a work undertaken for the first time during last summer. The plan is to provide a home for three or four weeks during warm weather with well-known and thrifty farmers, where invalid and delicate children may enjoy the fresh country air, drink plenty of pure milk, and have the best times possible. Children coming from confined and unhealthy city homes are given new health and life. The work has been so far as carried out a success. The number sent out was forty-four and the expense trifling. The responses from farmers to inquiries for these homes were prompt and liberal.

FINANCIAL.

Receipts and payments for the fiscal year 1884 are shown as follows:

Balance Oct. 30, 1883.....		\$362 33
Received for membership fees.....	\$2,473 00	
Received for subscriptions.....	484 63	
		2,957 63
Aggregate.....		\$3,319 96

Payments.

On vouchers for 1883.....	\$235 84	
On vouchers for 1884:—		
Salaries.....	1,750 00	
Office boy and office outlay.....	300 70	
Postage.....	24 70	
Conventions and conferences.....	50 05	
Fuel and sundries.....	39 08	
Working women's home.....	38 80	
Meals and lodgings account.....	257 80	
Rent.....	100 00	
Investigations.....	41 00	
Commissions.....	73 35	
		<hr/>
		\$2,915 52
Oct. 30, 1884—treasurer's balance.....		\$303 84
Carried to credit of fiscal year 1885.		

OUTDOOR OFFICIAL RELIEF.

The hospitals of Detroit are praised for their efficiency, and then follows a chapter on outdoor official relief, which the report recommends should be strictly curtailed and ultimately abolished.

LITTLE SISTERS OF THE POOR, GRAND RAPIDS.

We learn of the existence of an asylum at Grand Rapids conducted by the Little Sisters of the Poor, but no report of the amount or character of the charitable work done by them has been received.

LYING-IN HOSPITAL AND FOUNDLINGS' ASYLUM, DETROIT HOUSE OF PROVIDENCE.

This institution is located at 187 Elizabeth street east, corner of Antoine, and is under the charge of the Sisters of Charity.

The building is a large and commodious structure and especially adapted to the purposes for which it is designed. Yearly funds are between six and seven thousand dollars, received for board of patients and care of a small number of infants.

Number of patients from Oct. 1, 1882, to Sept. 30, 1883, 109; from Oct. 1, 1883, to Sept. 30, 1884, 106. Number now in the house: of patients, 20; infants, 23.

THE LANSING INDUSTRIAL AID SOCIETY.

Was organized in 1878 and incorporated in 1880. Its affairs are managed by a board of seven trustees. It has also a visiting committee of three persons in each ward of the city to investigate and relieve cases of destitution.

The aim of the society is to encourage industry and self-help among the poor, and not simply to give alms. It has an employment office, and seeks to find work for destitute persons needing it.

Its funds are derived chiefly from donations and subscriptions payable monthly. The amount expended for rent of room, charity, and the industrial school, was \$300 for the year ending Nov. 1, 1883, and \$224 for 1884.

The industrial school for girls, maintained by the society for the past five years, has averaged an attendance of 27 for the year 1883, 32 for 1884.

Although the number of pupils enrolled was 85, attendance was refused to 30 girls because the society's rooms were too small to accommodate so many.

Recently a frame building 30x60 feet has been purchased at a cost of \$200, and will be fitted up for the school at an early day. It is hoped to add cooking and laundry work to the instruction now given these girls.

The society works with the city and county officers in the relief of the poor, but it seeks to lessen pauperism by promoting industry, cleanliness, and self-respect among those whom it aids.

The present officers are: Mrs. N. B. Jones, President; Mrs. E. L. Westcott, Secretary; L. C. Blood, Treasurer.

Mrs. Nancy Andrews and Mrs. Fanny Chaffee superintend the sewing school, assisted by 13 other ladies.

The girls of the school have made during the year 85 new garments, and made over 293, besides patchwork for 10 quilts and 8 dresses. More than 1,000 articles of clothing and bedding have been distributed during the year. Not only does this society save the city a considerably sum of money yearly, but must inevitably tend to lessen the demand for outdoor relief.

PRIVATE ASYLUM FOR THE FEEBLE-MINDED AT KALAMAZOO.

Dr. C. T. Wilbur, Superintendent and Proprietor.

This establishment is designed to educate young persons of both sexes of this class, and has a department as a home for older persons of both sexes who cannot be properly taken care of in their own homes.

It is delightfully situated on Michigan avenue at Kalamazoo; has 42½ acres of land, with beautiful groves, large orchards, and small fruits in great abundance, pasture for cows, and a fine stable for horses and carriages.

It is organized upon the cottage or family plan, and the pupils and inmates are thoroughly classified in the various departments.

The female inmates are domiciled in the main building under the direct and constant supervision of Mrs. Wilbur, and are separated from the male inmates at all times except when under the supervision of the teacher in the school room, who accompanies them to and from the school room.

The establishment is designed to furnish a school and retreat for children from families who prefer to have their children kept from association with the pauper inmates of the State institutions, and especial pains will be taken to furnish better accommodations, more privileges, better diet, and more personal and individual care and attention than can be bestowed upon the large number usually congregated and crowded into the State or public institutions.

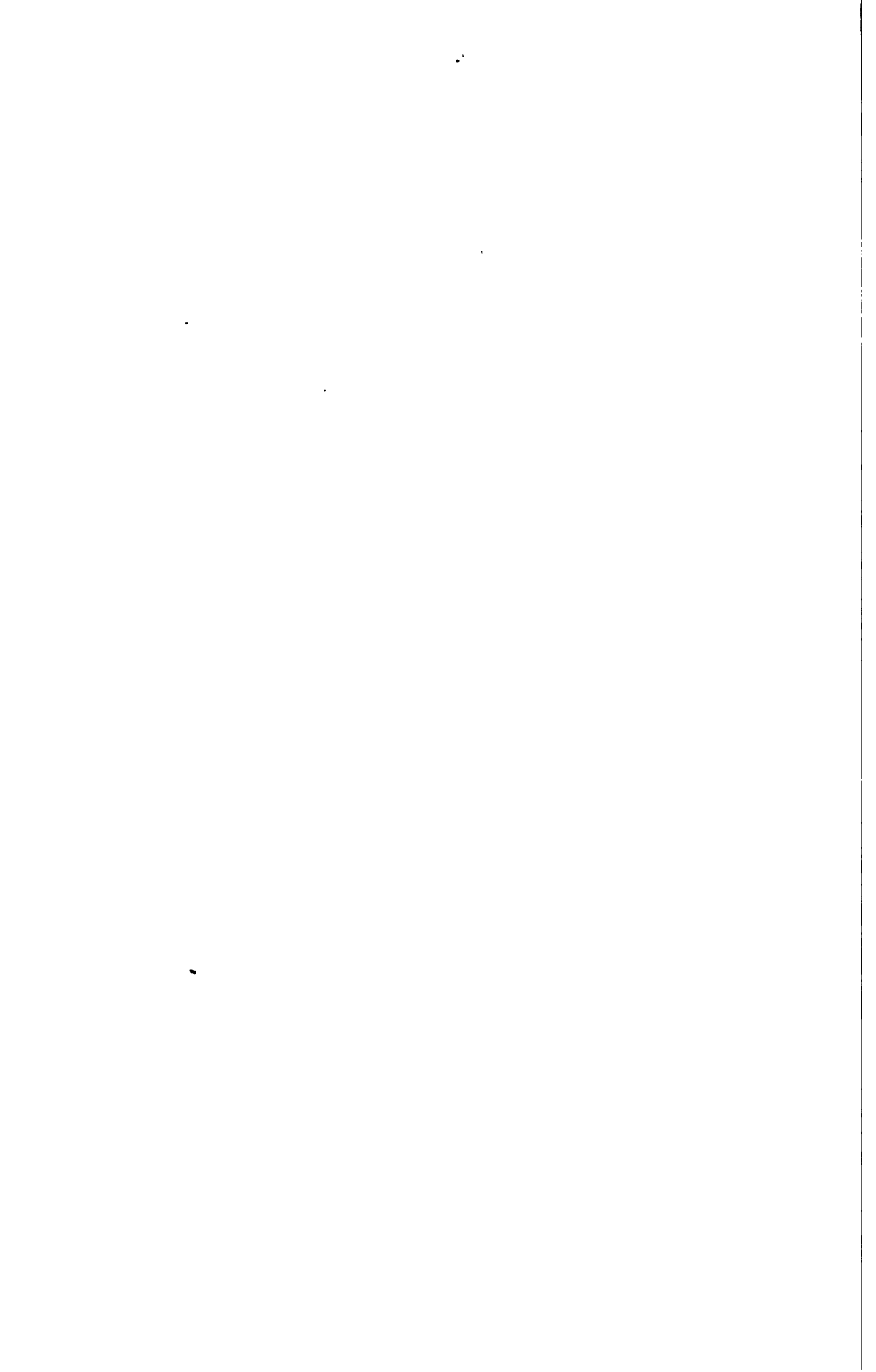
There are now 16 pupils present, and there are accommodations for about 25 pupils.

For admission, application should be made to Dr. C. T. Wilbur, Superintendent (late superintendent of the Illinois Asylum for Feeble-Minded Children).

Persons knowing of the existence of any children or persons of this class are respectfully requested to send the names of the parents or guardians to the superintendent at Kalamazoo.

PART X.

**NATIONAL CONFERENCE OF CHARITIES AND
CORRECTIONS.**



NATIONAL CONFERENCE OF CHARITIES AND CORRECTIONS.

1. INTRODUCTION.

2. PROCEEDINGS OF THE TENTH NATIONAL CONFERENCE, LOUISVILLE,
KENTUCKY.

NATIONAL CONFERENCE.

The Tenth Annual National Conference of Charities and Corrections was held at Louisville, Kentucky, September 24-30, 1883.

The Board of Corrections and Charities was represented at this conference by the Chairman, Commissioner Gillespie, Commissioner Barbour, and the Secretary. More and more, year by year, these conferences are becoming in fact, as in name, truly national.

At the tenth annual conference more States of the Union were represented by delegates than at any previous conference—thirty-one States and the District of Columbia being thus represented, and several of the States by large delegations, representing charitable, penal, and reformatory institutions, both State and private.

The proceedings and papers have been published, making a volume of 494 papers, and 200 copies have been purchased by the Board and distributed in the State.

The eleventh conference will be held at St. Louis, Missouri, October 13-14, an account of which will appear in our next biennial report.

The following report, made by the Secretary to the Board, is sufficiently full for the purposes of this report.

REPORT OF SECRETARY OF ATTENDANCE AT TENTH NATIONAL CONFERENCE OF CHARITIES.

To the State Board of Corrections and Charities :

The Chairman of this Board, Rt. Rev. Geo. D. Gillespie, Commissioner Levi L. Barbour, and your Secretary, attended the Tenth Annual Conference of Charities and Corrections, held at Louisville, Ky., Sept. 24-28 inclusive. Michigan was further represented by Miss Emma C. Hall, superintendent of Industrial Home for Girls; Prof. John N. Foster, superintendent of State Public School, and his wife; and Mr. and Mrs. W. G. Dewing, of the Children's Home, Kalamazoo. Several prominent citizens of the State, both ladies and gentlemen, had been appointed by the Governor as State delegates, but none of them attended.

Delegates and representatives were present from 31 States (a much larger number than at any previous session), and the papers, discussions, and proceedings throughout were of great interest. It was truly a representative body, embracing among its members several governors, ex-governors, U. S. Senators, congressmen, justices of the Supreme Court, bishops, vicars, rabbis, superintendents and managers of charitable, penal, and reformatory institutions;

eminent literary, scientific, religious, and charitable gentlemen and representatives from every State board of charities organized in the United States.

It would be impossible in a short report, such as will be expected from me, to give even a synopsis of the papers and discussions, and as these will soon be published and placed in your hands, it is not necessary to particularize.

Monday evening, the 24th, was taken up with addresses of welcome from Mayor Jacob, of the city of Louisville, Governor Knott and Senator Williams of Kentucky, responses by Mr. Sanborn, of Mass., and others, and an exceedingly interesting and valuable address by Rev. Fred. C. Wines, the president of the conference, on the works and functions of boards of charities, and their influence upon legislation relating to charitable, penal, and reformatory work.

Excellent music was furnished by choirs from the Louisville House of Refuge, under the management of Mr. Caldwell, who was chairman of the local committee of arrangements.

On Tuesday, reports from State boards of charities were presented, and an extensive, interesting, and very valuable report on State Boards of Charities was read by Rt. Rev. Geo. D. Gillespie, chairman of the committee on State Boards of charities, and chairman of this Board, which was followed by an animated discussion. A report was also presented by Rev. Mr. McCulloch, of Indianapolis, on charity organization in cities, which was carefully prepared and very suggestive, and elicited considerable debate. Several interesting speeches were made by men distinguished as politicians, jurists, divines, literary men, and philanthropists, during the day and evening.

Wednesday was devoted to papers and discussions relating to prisons and prison discipline, and was a day long to be remembered by those who were permitted to listen to the valuable papers and discussions which occupied its three sessions, morning, afternoon, and evening.

The first paper read was as a report of the committee on crimes and penalties by Z. R. Brockway, chairman, whose character as one of the most able and advanced thinkers of the times on this subject, and whose experience as superintendent of prisons and reformatories peculiarly fitted him for the work. This was followed by papers by Judge Young, of Supreme Court of Minnesota; Miss Hall, of Industrial Home for Girls, Adrian; Miss Mosher, formerly superintendent of Woman's Prison, Sherburne, Mass.; Gen. Brinkerhoff of Ohio, of the Ohio Board of Charities; Judge Henry, of the Supreme Court of Missouri; interspersed with short speeches and discussions, and in the evening by a carefully prepared address on the lessee system of southern prisons, by the distinguished literary writer, Geo. W. Cable of New Orleans.

No synopsis of any of these papers would do them justice. When printed and read, they must so arouse public attention and interest as to insure radical reforms in prison management and discipline, and in legislation on crime and penalties.

The paper by Mr. Cable was followed by able and eloquent speeches by men of the south familiar with the working of the lessee system so forcibly arraigned and condemned.

Thursday morning's session was occupied by addresses from Mr. Haight, inspector of prisons in which U. S. convicts are confined; Dr. Bell, of Louisville, and others, and a learned, eloquent, and intensely interesting paper on Hebrew charities in the Middle Ages by Rabbi Sonneschien, State delegate from Missouri, and no one who heard him will ever forget his eloquent allusion to the cross, and Christian co-workers with the Hebrews for the relief and upbuilding of the human race.

The afternoon and evening were spent, on the invitation of Mr. Caldwell, superintendent, at the Louisville House of Refuge. This institution appears under Mr. Caldwell's management to have attained a high degree of excellence. There are virtually two institutions, one for boys and one for girls—entirely separated, though on the same grounds and under the same management. A very sumptuous entertainment was given to the members of the conference, and in the evening a session was held at the chapel of the institution, at which addresses on reformatory work were made by many superintendents of such institutions and others interested.

Friday, papers were read and discussed by Dr. Wardner, of Southern Asylum for Insane, Illinois, on care of chronic insane; Dr. Isaac L. Peet, superintendent of the N. Y., Institution for Deaf and Dumb, on education of mutes; Dr. Walk, of Philadelphia, on preventive medical charities; Mr. Pine, of N. Y., on first aid to the injured; and by Dr. Dewey, of Kankakee Asylum for Insane, on building plans for public institutions.

Resolutions were adopted urging upon the president and congress, governors, and State legislatures, the appointment of National and State delegates to the inter-national prison congress, to be held at Rome, Italy, in October, 1884.

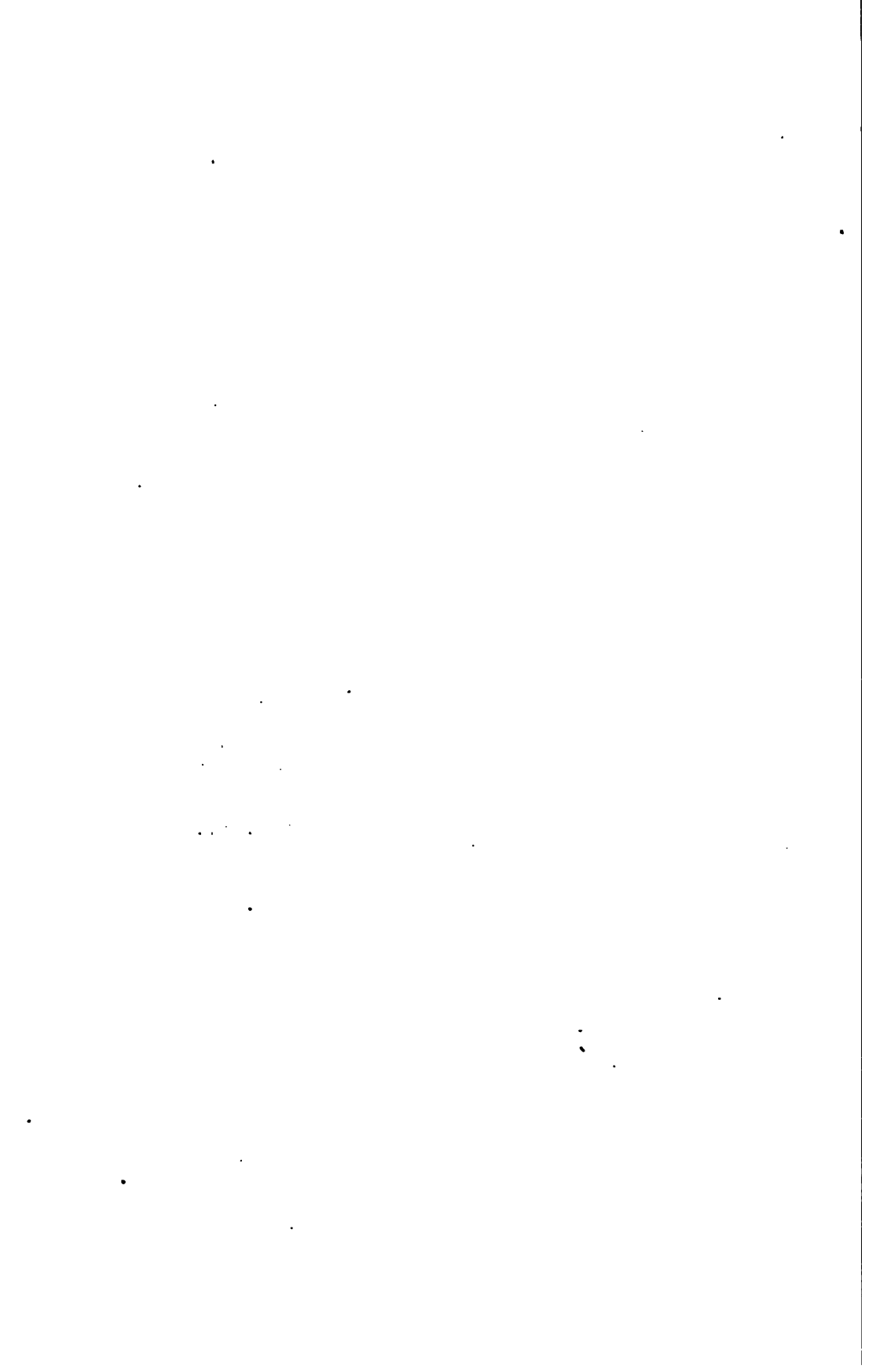
Some excitement was caused by the introduction of reports and counter reports relating to action by State officials and board officials in prison and poorhouse matters in Massachusetts, but by resolution of the conference, as no good could flow from publicity, the whole matter was omitted from the record of the proceedings.

Several eloquent and able addresses were made in the course of the evening, and when the conference adjourned, all who had been privileged to attend felt that it had been one of the most interesting and profitable conferences ever held.

Mr. Letchworth, of New York, was elected president for the ensuing year, and St. Louis, Missouri, was fixed as the place of meeting. The time will be designated hereafter by the executive committee.

Respectfully submitted,

W. J. BAXTER, *Secretary*.



PART XI.

FINANCIAL EXHIBIT.

FINANCIAL EXHIBIT.

1883.

Appropriation for 1883..... \$5,000 00

EXPENDITURES.

Traveling Expenses, etc.

Commissioner Gillespie.....	\$76 50	
" Van Deusen.....	9 55	
" Wheeler.....	17 70	
" Barbour.....	103 85	
Secretary Baxter.....	230 25	
		\$437 85
Library and books for distribution, printing circulars, etc.....		251 09
Proceedings of National Conference of Charities and Corrections.....		184 52
Type-writer.....		100 00
Postage and express.....		184 35
Clerk hire.....		500 00
Secretary's salary.....		2,000 00
Not expended.....		1,342 10
		5,000 00

1884.

Appropriations for 1884..... \$5,000 00

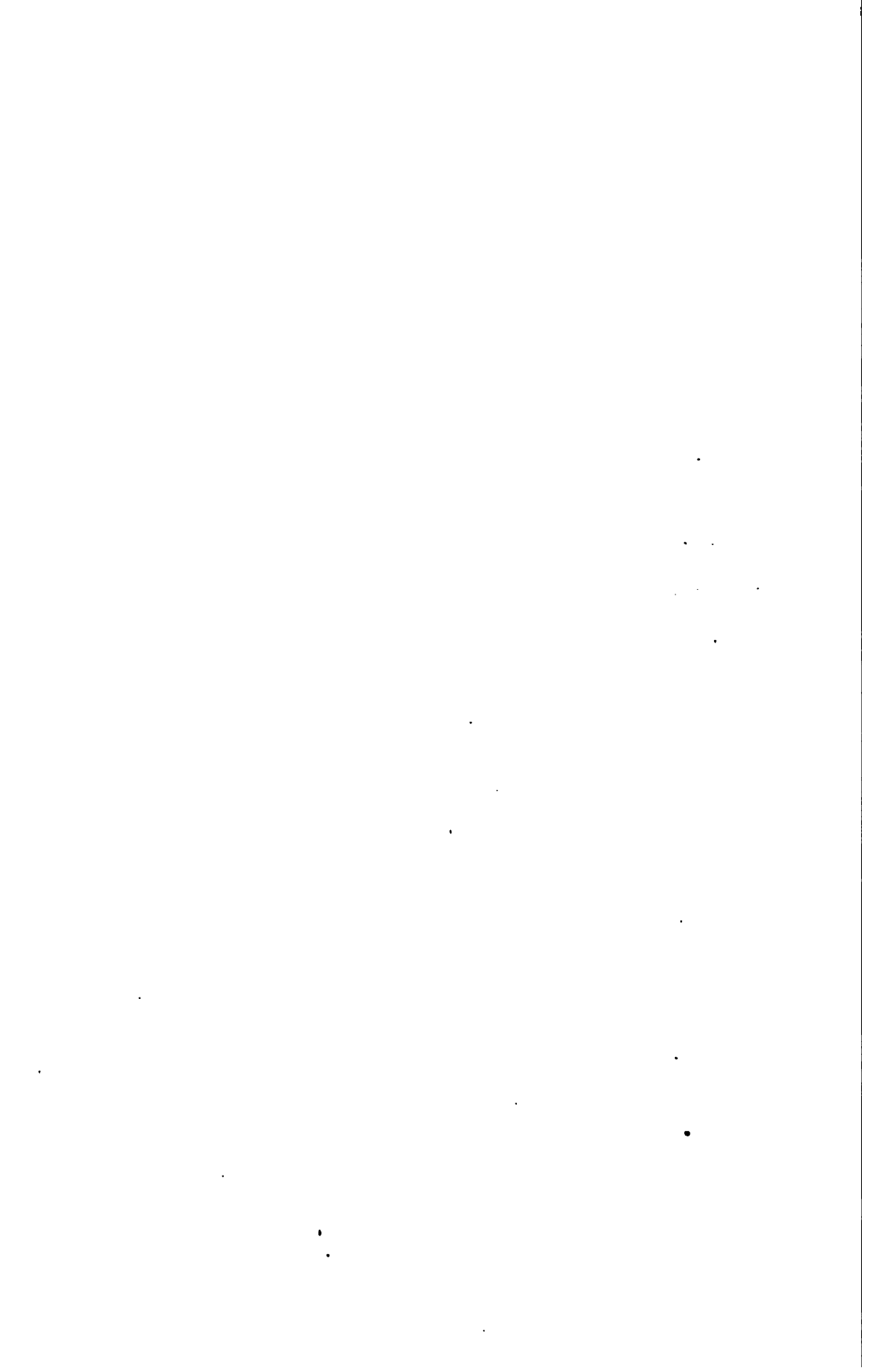
EXPENDITURES.

Traveling Expenses, etc.

Commissioner Gillespie.....	\$100 37	
" Van Deusen.....	44 43	
" Wheeler.....	201 85	
" Barbour.....	280 54	
Secretary Baxter.....	199 83	
		\$827 02
Printing circulars, library, books for distribution, etc.....		158 84
* Proceedings of National Conference of Charities and Corrections		210 00
Postage and express.....		231 27
Clerk hire.....		575 00
Secretary's salary.....		2,000 00
† Expenses of conference and convention at Kalamazoo.....		25 91
Not expended.....		971 98
		5,000 00

* Estimated, as the proceedings have not yet been received for distribution.

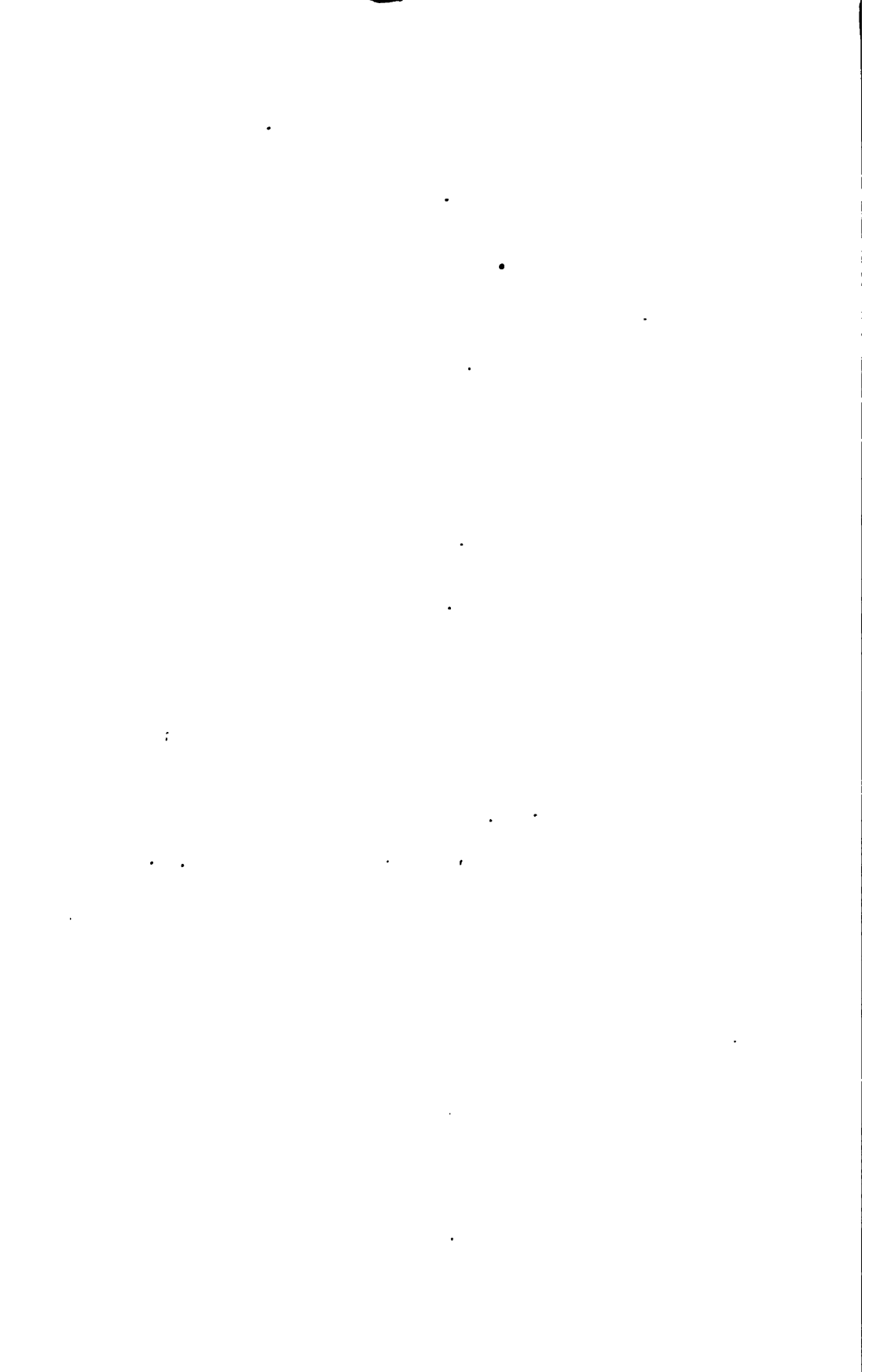
† This does not include publishing and sending out, as printing is not yet completed.



APPENDIX.

APPENDIX.

1. COMMUNICATION TO JUDGE GRIDLEY.
2. COMMUNICATION TO JUDGE JOSLIN.
3. COMMUNICATION FROM JUDGE MILLS.
4. REPORT OF DELEGATES TO NATIONAL PRISON CONGRESS.
5. REPORTS OF VISITS TO INSTITUTIONS IN OTHER STATES.
6. ANNUAL MEETING OF SUPERINTENDENTS OF THE POOR AND UNION
ASSOCIATION FOR 1883 AND 1884.
7. ANNUAL CONFERENCE OF COUNTY AGENTS AND CONVENTION OF
THE BOARD OF CORRECTIONS AND CHARITIES FOR 1883 AND 1884.



APPENDIX.

COMMUNICATION TO JUDGE GRIDLEY.

OFFICE OF THE BOARD OF CORRECTIONS AND CHARITIES, }
Lansing, May 8, 1884.

To the Circuit Judge of the 4th Judicial Circuit, Hon. G. T. Gridley, Jackson, Mich.:

SIR,—The Board of Corrections and Charities of the State of Michigan have this day adopted the following resolution :

Resolved, That from frequent inspection of the county jail for the county of Jackson, Mich., this Board is satisfied that such jail is, and has been for a long time, unfit for the confinement of prisoners, and the proper authorities having neglected to take any action thereon, although for two years requested to do so. This Board requests you to designate the jail of some other county, fit for the purpose, for the confinement of the prisoners of said Jackson county, under section 8945 (p. 2172) of Howell's Statutes.

By order of the Board.

W. J. BAXTER, *Secretary*.

COMMUNICATION TO JUDGE JOSLIN.

BOARD OF CORRECTIONS AND CHARITIES, }
Lansing, September 23, 1884.

Hon. Chauncy Joslin, Judge of 22d Judicial Circuit, Ypsilanti, Michigan :

At a meeting of the State Board of Corrections and Charities, held at its office in Lansing on the 27th day of August, 1884, the following resolution was adopted :

Resolved, That from frequent inspection of the jail of Washtenaw county, at Ann Arbor, this Board is satisfied that said jail is, and has been for a long time, unsafe, and unfit for the confinement of prisoners; and the proper authorities having neglected to put the same in such condition as to render it safe or fit for use as a jail, though their attention has been frequently called to its unsafe and unfit condition by members of this Board, and through the press, this Board respectfully request the Judge of the 22d judicial circuit to designate the jail of some other county, fit for the purpose, for the confinement of the prisoners of Washtenaw county, under the provisions of section 8945 of Howell's Annotated Statutes.

In this connection, your attention is respectfully called to the frequency of escapes, and to the fact that one prisoner in attempting to escape was shot by the under sheriff, and died from the effect of the shot. The attempt to escape was invited by the insecure and improper construction of the jail. On the 6th

of August last, five prisoners escaped from the jail by digging through the side of the building. The county should be spared the disgrace and extravagance of tolerating such a jail.

By order of the Board.

W. J. BAXTER, *Secretary*.

EXTRACT OF LETTER FROM JUDGE MILLS, OF KALAMAZOO CIRCUIT.

I trust the board the Board of Charities will continue to agitate the necessity of a change in our common jail system, and that authority may soon be placed in the hands of some proper person or committee to compel the proper enforcement of the law regulating common jails in this State, for I am satisfied that jails as now managed educate criminals in crime and furnish an agreeable stopping place for tramps and vagabonds.

Very respectfully yours,
ALFRED J. MILLS,

Judge of 9th Circuit.

REPORT OF JOHN J. WHEELER AND LEVI L. BARBOUR AS COMMISSIONERS TO REPRESENT THE BOARD AT NATIONAL PRISON ASSOCIATION.

To State Board of Corrections and Charities:

The annual meeting of the National Prison Association began its actual work for papers and discussions on Monday, Sept. 8.

The paper on "Inter-State extradition" had nothing in it that is of any value to our Board. It was an able discussion of construction of the statutes and the proofs required to extradite criminals, pointed out some differences in practice in the different States, and the importance of a uniform practice and rules and forms on the part of the executives of the different States.

The paper of Prof. Francis Wayland on "The pardoning power: Where shall it be lodged? How shall it be exercised?" was very interesting and instructive. After reviewing the different places where the power was lodged, the learned speaker argued that the power should not be lodged in one man, as the power was too great and the pressure too severe to be put on one man. Not in the Governor, because, in addition to the objections to the one-man power, there is danger of political influence, intrigue, and pressure—petitions of prominent and leading men of all callings tending to warp the judgment, which should be judicial, and so calm, deliberate, and impartial. He recommended a board of pardons after the new Connecticut law. This law, a copy of which is herewith, met with the very general approval of the audience.

The speaker claimed that the pardoning power should not review the testimony and override the verdict as against the weight of evidence or wrong in law. This was only for the courts.

Pardons should not be granted, except in extreme cases, because a prisoner was sick. It might be because the sentence was extremely unjust, or severe in

length of time, although a dangerous power, and to be sparingly exercised. Pardons should only be granted, as a rule, for the reason that subsequent events and testimony not known of or suspected at the trial showed that the prisoner was not guilty.

The discussion showed no wide difference of opinion, and the sentiment seemed to be that indeterminate sentences, with a board to regulate the term, would remove many of the difficulties, and all agreed that the governors of states should be relieved of this responsibility.

The subject of "Prison labor" was very general, the opinion seemed to be that if manufacturing was done for the State instead of for contractors, and the products disposed of at market prices, no competition proper could arise with private manufacturers. That all under sentence, long and short terms, should be made to work. That idleness in prisons or jails, as well as out, breeds crime. Work, hard work, should be for all.

"Industrial and art education in prisons" was unique, and favored on the ground that many could be reformed and made industrious and useful men and women. It was claimed that the industries in prisons were based on an iron rule by which every prisoner was put on the same work, for which many had no aptitude nor taste, and the one part they learned was useless to them afterwards. While if the mechanical skill was directed into channels for which the prisoner was fitted, or the pursuit of which was pleasant, he would be interested, his better nature developed; he would come to see that labor might be pleasant as well as profitable, that there was an honest employment in which he might excel, and in which his services would be in demand. Same reasons operate in what might be called art or ornamental industries. Many instances were cited where remarkable skill and taste had been developed. It was a somewhat fascinating subject; whether really practical might be questioned, but certain it is that some present had faith in it.

"Prison punishments" took the usual indefinite course and brought out the usual variety of opinion. Still most of the wardens present seemed to agree that something in the nature of corporal punishment is much needed in some cases, but should only be used when all other remedies fail. A method of punishment used at Sing Sing, called a sliding-board, seemed a novelty to all, and excited considerable interest. From its description and character, it would seem a dangerous thing from its liability to excess, in which case it would become torture. The warden of Sing Sing claimed it could do no permanent injury.

The paper on "Incorrigible criminals" expressed the well known views of Mr. Z. R. Brockway, of Elmira, N. Y. The discussion that followed was most interesting. Not because it threw any light on the question, or tended to prove who was incorrigible, but exhibited the great work being attempted to raise and restore the fallen, the increasing belief that some criminals can be reformed, and the unshaken determination of many engaged in this work to continue to strive and work for this reformation however many times the criminal may fall back, or however indifferent or even defiant he may be towards these efforts for his good. It was applied to both sexes, and the remarks made elicited more interest and enthusiasm than any other topic. It cannot be doubted that much good must come from this faith and this work, untiring, unceasing, and hopeful.

The paper on progressive sentences was based on the law of increasing term of imprisonment for each time caught, argued well in its favor. The discussion, of course, involved the going over of all the points for and against

indeterminate sentences. Mr. Brockway's well known views of punishments were illustrated by new stories and arguments.

The attendance was not large. The secretary said there had never been so many wardens present. It was easy to see that the society has long run in a rut, been participated in by a certain few, its papers and discussions confined for years to the same gentlemen. While nothing can be said against these few, it is easy to see that it has been but a show place for these few to air the same old views. Little that was practical, but little part taken by the rulers and managers of our prisons, is the tale.

The secretary said he was new to the place—that he took it only on the promise that the methods should be changed. He is earnest in this, but much time and tact and patience will be required to change the association into a living organism.

When it becomes a place for the interchange of views and discussion of practical questions on the part of the wardens and matrons of prisons, where all are at liberty and *feel* at liberty to speak their minds, express their doubts, and seek and give information, this association will be a force. It is not now, and cannot become such until its evolution has progressed a good deal.

CHARITY ORGANIZATION SOCIETY.

While in New York, your committee examined into the Charity Organization Society and its workings. Although the Board may be familiar with this society, its objects, and, to some extent, the results of its work, it was thought that some account of it would not be uninteresting or unprofitable. It is unsectarian in character, and politics is especially prohibited from playing any part in its management. It dispenses no alms in any form. It brings together charitable societies and churches, prevents the overlapping of relief by giving information of just what is done, investigates thoroughly and free of expense the cases of all applicants for relief, and reports results to parties interested, refers proper cases for relief to charitable organizations and individuals, procures work for persons needy and deserving, represses mendicancy, prosecutes imposters, and promotes the general welfare of the poor by social and sanitary reforms and by the inculcation of habits of providence and self-dependence.

It was organized under the auspices of the State Board of Charities, which by resolution of Oct. 11, 1881, appointed the members of the board residing in New York city a committee for that purpose, and they appointed citizens to act as a provisional central council to carry on the work of the society until one should be chosen by the society to be formed.

The whole city has not yet been apportioned off into districts, but a large portion of it has; district offices have been located, committees organized, and careful examination made of all cases seeking and requiring relief within those districts, a registry prepared of them, the cases referred to the proper agency for relieving them, and a body of visitors formed who have assumed the duty of regularly visiting cases and reporting their condition and assisting by friendly caution and advice. A large and important part of its work has been the exposure and punishment of frauds who play upon the charitably disposed of the city.

Each distinct office has a paid agent or superintendent, whose whole time is devoted to the investigation of cases and other work of the society.

Each district has also a district committee which, after having made proper investigation either through the agent or by actual visitation, or from friendly

visitors, determine what relief shall be granted or whether the applicant shall be punished as an impostor.

Each district has also a corps of friendly visitors—ladies who simply visit the cases in a friendly way, giving information useful to the family regarding cooking, work, sewing, health, etc., etc., but not in any direct way giving relief. These visitors give a great deal of information to the district committees.

The society has published a large number of papers and documents which it has circulated largely throughout the city, giving information in regard to its work, in regard to the charitable institutions of the city, their location and scope, in regard to imposters and their methods of work, both individual and sociate, and a large amount of information and advice to the poor, respecting economic methods of life, the preservation of health, etc.

The result of all this work is apparent; begging has been very much decreased, and the public at large have been very much enlightened, not only in regard to the unworthiness of persons whom they were accustomed to assist, but in regard to the pauperizing influence of their own acts in assisting every tramp and beggar that presented himself.

Tramps, beggars, and imposters have felt the influence and work of the association, and have either gone to work or left the city—going to other cities where there are no such associations, or where the work is ineffectually done. So it behooves all cities as a matter of self preservation to have such an association to protect itself against imposition.

REPORT OF A VISIT TO SEVERAL OF THE NEW YORK PENAL INSTITUTIONS.

Mr. L. L. Barbour and myself thought it would be well to visit some of the penal institutions in New York State on our return from the meeting of the National Prison Association at Saratoga in Sept., 1884. We did so, and herewith submit a brief report of the same.

Jefferson market jail, in New York city, was visited Sept. 13. It is in effect a city lock-up for disorderlies and minor offenders. It was found to be clean, well ventilated, with bath tub and water-closet in each ward. Parties confined for 10 days or less have no beds, sleep on a board; the others have mattresses and pillows. The only remark necessary to make about this jail is that it proves that a jail occupied by the worst classes can be kept clean and is so.

Sept. 15 we visited Blackwell's Island. The penitentiary had 980 inmates. One year is the shortest term. The women's part is a block or ward by itself under the charge of a matron. The men's part is overcrowded. The cells have no mattresses, but sheets, pillows, and blankets—all clean. The floors and cells are of stone. The cells are large and light. The corridors have each a gutter cut in the floor, by which all water used in cleaning rapidly goes into the sewer. The windows are very high. The floors of the corridors and of the cells were perfectly clean and dry, and all the walls freshly whitewashed. Men are kept at this all the time, so that every part is whitewashed every week.

The Charity Hospital, for men and women, had 830 inmates, about equally divided as to the sexes. It is, as to the stairs and corridors, nearly fire-proof. The rooms are very large, and each has a large number of beds—15 to 20. Patients are divided, as well as possible, according to complaints. The building is fairly well ventilated. A new hospital will soon be built. The rooms and corridors were clean. The beds and bedding clean, of good quality, and well kept. The work of cleaning, etc., is done by people from the work-house. We found an air of comfort in it that was pleasing.

The work-house is at the other end of the island. In going to it we passed through the poorhouse, as we should call it—there it is almshouse. We saw no one in authority who could give us much information. It consisted of several buildings, and all we saw that appeared to be occupants were old, decrepit, idle men and women of the usual type. The sleeping rooms were large and had many beds, some as many as forty. Many men and women too feeble or sick to sit up. We had access to every part, and examined the beds, etc., in many rooms. The beds are changed every week. The mattresses were thick and soft. Sheets, pillowcases, and blankets, and all, with floors and rooms, both in men's and women's rooms, scrupulously clean. There seems to be a matron in charge of each room for women and a man in each room for men. We have no idea of the number, but must have been very great.

The work not done by the inmates proper, both in and about the house, is done by members of the work-house. There seems to be a thorough system, carefully and completely carried out. It is our wish that the managers of our poorhouses could see this one. The clothing while coarse and inexpensive was all clean. The buildings were old and cheap.

There is an insane asylum, quite large and full, but our time did not allow us to visit it.

The work-house was to me a revelation. It exhibited a state of things I never expected to see. The cell block was one building several hundred feet long in a straight line. Cells six tiers high. Cells very large; each with four beds, in two tiers hung against the wall. Men's and women's parts separated by large doors, which when open made one corridor about 30 feet wide. Bright and clean, and the air pure. Cells were light and well ventilated. No mattresses, but pillows and blankets. All occupied by prisoners under sentences less than a year, many but for a few days, and the most constituting the dregs of a large city. The cells were as clean and free from marks as any house; all freshly whitewashed and kept so all the time. Inmates on arrival put into bath tubs and scrubbed and cleaned and new clothes furnished, the old ones being cleansed or destroyed as occasion required. The women were in sewing rooms and used in cleaning other buildings. Men in farming, quarrying, cleaning, etc., on the island wherever required. Matrons and hall men looked after things. Each occupant took care of his or her own cell and bed. The stone floors were dry. There were dark cells for men and women, and some padded cells for delirium tremens cases and the violent. The men were all out doors at their various employments.

These buildings all demonstrated the fact that in all cases the beds and rooms can be kept free from vermin, kept clean and well ventilated, and the inmates kept clean and employed.

On the day of our visit there were 2,365 in the work-house, more than one-half women. The sewing room was bright and cheerful, and the inmates seemed comfortable. The matrons were earnest, interested, and vigilant.

The same old story exists here of inmates coming back time after time on short sentences. For these there was no hope of benefit or reform, and the keepers thought no reformation possible unless this class was kept there for a longer time. The island is partly under cultivation, has a very pleasant location, and the grounds, roads, and walks are kept in perfect order and clean by the work-house inmates.

It is the intention, we were told, to build a new work-house and convert this into an insane asylum.

Sept. 16 we visited Sing Sing. There were 1,584 prisoners. The place was overcrowded, two and three prisoners being in some cells. The cells were small, too small; six tiers high. Wide corridors, large, long windows. Iron tubs for bathing. All bathe once a week. Mattresses of the average kind; fairly clean. Bedding the same. Cells bright, well ventilated, freshly white-washed, and all sweet and dry. Whitewashing being done all the time. Making stoves was the principal industry. Ventilation all through blocks seemed fair. Most of the prison is old and out of date; cells small. The most noticeable thing was the cleanliness, whiteness of walls, and freedom from stains and marks. Here was found a new form of punishment. A broad board slides in grooves and is held at various heights by pegs. At top of this board is a hook in the center. A prisoner to be punished has handcuffs put on as tight as possible, then brought with his face to this board, his hands are raised until the chain passes over the hook in the board. Then the board is raised until as the extreme point, the man is on tip-toe. The pain around the chest and wrist is so intense that hardly ever does one-half a minute pass before the man is subdued. The deputy warden said it never had to be repeated.

The corridors have open channels cut in the stone flagging for drainage. Wooden buckets are used in the cells. The warden was absent or we should perhaps have learned more about the prison. There is a separate block of dark cells for punishment by confinement therein. It is only used in milder cases. The sliding board seems to be *the* punishment. The deputy says he alone determines when and how and whom to punish.

Sept. 18 we visited the reformatory prison at Elmira. We regretted much that our stay here could not be longer and our investigation of the system more thorough. The cell blocks were four tiers high, the cells very large as compared with Sing Sing, the windows large and long, the walls of corridors and cells white and fresh with whitewash as if just put on, unmarked and unspotted. The mattresses, sheets, and pillow cases clean. There were first, second, and third grades of cells occupied by corresponding grades of men. Men were lowered and raised according to their conduct. The conduct as to temper, demeanor, industry, care, personal cleanliness, care of cell and clothing, talking, etc., etc., of each is kept daily, reported at office, statedly to the prisoner, and by this time is lost and gained. Punishment inflicted by loss of time, confinement in cell or in dark cell, and putting into lower grade. Rewards are bestowed on same basis.

Mr. Brockway showed us the records of several inmates who having been degraded to third grade, had recovered and progressed until let out on trial, and so far as known had done well. The cells in their furniture, carpets, pictures, and bedding, showed plainly the different grades. Water-closets are in each cell. The faces of very many in the shops disclosed a character and interest never seen by me in any other prison. The relations between many and Mr. Brockway seemed pleasant and confiding; a pleasant smile and word often greeted him, which seem to express kindly relations, and the whole afforded an agreeable contrast with the stolid, indifferent, or scowling expression usual in the prisoners at the average State prisons.

Mr. Brockway evidently is a sincere believer in his system, believes that many can be arrested or at least checked in their criminal career, and some reformed, and seems to act on the principle so well expressed by our excellent State prison chaplain in a short speech at Saratoga, that while he knows some are incorrigible, he does not know who they are and does not want to, but acts towards each and all, however often rebuffed and disappointed, as if none were

incorrigible, and as if each one could and would be reformed and made honest, industrious citizens.

BUFFALO COUNTY JAIL.

Was visited Sept. 19, 1884. It is a large, handsome stone building, across a street from the very beautiful court-house. The basements of the two are connected by a tunnel for use as needed; wide and light but somewhat damp. The building is divided into two equal parts, one of which, on first floor, is for sheriff's office and deputy's residence, kitchen for the whole; the second floor is occupied by dark cells and cells not dark for confinement of prisoners who disobey rules, too loud talking, etc., etc. Here they are kept in cells by themselves, with no chance for society or conversation. The remedy is very effectual, the sheriff says. The second and third stories are for persons held for debt, witnesses, and women. There were two women and two girls, the girls being runaways from Newark and their friends were expected that night. The four were together in the hall, although they have separate bedrooms. All except criminals have mattresses and sheets, and the whole was clean and sweet. The whole building is heated by steam. The wall between this part and the jail proper is a heavy brick one, and on each story are two long, narrow windows about a foot wide, barred, through each of which there is a perfect view of the whole jail. There are also four round holes for shooting through in case of riot.

The floor of the jail is 8 to 10 feet below the office floor. The entire floor is of iron, and was dry and clean. Efforts to compel use of spittoon is constant and quite successful. The jail is used for detention only, prisoners after trial being sent to work-house or penitentiary. Is not used for city lock-up, although, of course, many drunks, etc., get there and are kept for trial. The capacity is 160. The day I was there, there were 70; sheriff said this was much above the average by reason of a long vacation by the courts. The ceiling is glass and makes all bright and cheerful. The cells are built on three sides of this building, side row beginning about 20 feet from the office wall. The rear end of each cell is about two feet from the outside wall. This narrow passageway extends thus around the cells and is closed at each end by latticed iron gates, kept always locked. Behind each lower cell in this narrow hall (which is open clear to the ceiling), and back of each cell is a narrow slit through the floor into the basement for ventilation. Back of the tier of cells, and here only (except as mentioned through the house wall), are large, long windows. The cells are four or five tiers high. Each cell has a self-acting water-closet, and each tier of cells has a bath tub. The top, bottom, and sides of each cell are of very heavy boiler iron, the front, including the door, is of lattice-work iron. In the rear of each cell is a window made of iron lattice-work, through which light comes from the outside windows and gives chance for circulation. The walls of the buildings are white and clean. The cells inside and out are thoroughly painted a light drab, and the outside of the iron work is clean and unmarked, and the inside of the cells is clean and sweet and surprisingly free from marks and stains. The mattresses were as clean as was possible without covers, and the bedding good and clean. The sheriff said it might be safely said there were no vermin. Of course much was brought in, but it was at once discovered and destroyed. The sheriff gets \$2.70 a week for board of prisoners. He thinks that is not enough, considering the salaries he has to pay. If the specimen I saw in one cell is the rule, the food is certainly abundant and good. The heating is through a large register in the middle of the area. All prison-

ers in this part were together on the floor. I saw no boys. There could be a classification with difficulty, but none is attempted.

It was very evident from this that a jail can be made of iron, can be ventilated, and can be kept clean.

JOHN J. WHEELER,
LEVI L. BARBOUR,
Committee.

INSTITUTIONS OUTSIDE THE STATE VISITED BY CHAIRMAN GILLESPIE.

WESTERN HOUSE OF REFUGE, MORGANZA.

Boys and girls in separate buildings. Employments: making harness, weaving. Girls assist in former. Dormitory system for both sexes. Inmates entitled to discharge when they have received 6,000 marks, and they can get 10 a day. Looked after only by the managers. Discharged on ticket of leave for 3 months, which may be renewed. Punishments: loss of marks, confinement, whipping.

There was a business air about the whole institution that did not please me, and from what I could judge there is little moral or religious instruction.

STATE PENITENTIARY, EASTERN DISTRICT OF PENNSYLVANIA.

Saturday, Oct. 7, 1883. The plan is solitary confinement, but owing to the crowded condition only 300 are solitary, and 2, 3, and 4 are in a cell. The prisoners work in their cells. Each cell has a small airing yard attached, with entrance in the rear of the cell, also has privy and washing arrangements. Once a week a prisoner goes to bath room. No weapons are carried by guards—no gunpowder in the prison. No punishments beyond loss of privileges and good time. Proper visitors freely admitted. Services every Sunday. Industries: shoe making and cigars, chair bottoming, weaving. Women sew, do washing, etc.

All the corridors run out from a common center. Prisoners allowed money for over work; may be paid to their families. Officers of all degrees are retained for years, and have increase of pay up to \$1,200. A school for officers held every night but Saturday and Sunday. Average convict population about 1,000; 30 women. Counties pay for prisoners.

HOUSE OF REFUGE, PHILADELPHIA.

Sunday, Oct. 7, 1883. Three departments. Boys and girls. Colored boys and girls. Wall round the yard. Cells for all like a prison, except one off of boys' cells. Have only a bed, no ornament of walls allowed in any cells. All must remain two years. Have a visiting agent to put out and look after. Industries: Carving chairs, making brushes, hosiery; for girls: toeing stockings, and housework.

BURD ORPHAN ASYLUM.

Visited 19th, Friday. Mrs. Burd of St. Stephen's Episcopal church gave \$500,000 to put up the buildings and for support. There are 60 orphans and half orphans in the foundation; children of clergymen have a preference. The wards remain till 18, and have good advantages for education.

THE PHILADELPHIA COUNTY JAIL.

Inmates of both sexes about 700. The system solitary confinement, except as want of room requires to put two or more in a room. Industry: shoe-making. Those not convicted kept separate and not required to work.

THE SCHOOL FOR DEAF AND DUMB.

Visited 20th, P. M. Scholars 300. Sexes kept entirely separate. Dormitory system; but older girls have a closet with washstand, and provision for retirement. Industry: shoe making, dress making, and have had engraving. The institution is very old, and some of the buildings antique.

**PROCEEDINGS OF THE TENTH ANNUAL CONVENTION OF THE
SUPERINTENDENTS OF THE POOR AND UNION
ASSOCIATION.**

This meeting was held at Lansing, January 23, 24, and 25, 1883. The session was opened with prayer.

The annual address of the president, Hon. Wm. Chamberlain, gave many statistics and much valuable information. Members of the Board of Corrections and Charities attended all the sessions.

Papers were read as follows:

"Can employment be made the basis of poor relief," by Mrs. N. B. Jones, Lansing.

"Should keepers of the poorhouses be pecuniarily interested in the labor of paupers," by J. Clark Pierce, Coldwater.

"The disposition of the bodies of deceased paupers, and the law in relation thereto," A. O. Hyde, Marshall.

"The care of idiots and imbeciles," by J. W. Falley, Hillsdale.

"The present policy of the State in caring for the insane," by J. T. Cobb, Schoolcraft.

"The union of personal and official efforts to improve the dependent members of society," by Rev. C. R. Henderson, Detroit.

"Alcohol and its effect upon the human system," by Prof. Olney, of the Michigan University.

Reports were made by superintendents, trustees, and officers from several charitable societies and relief associations. All papers and addresses were followed by discussions.

The several sessions were well attended, and much valuable information was elicited.

The full proceedings and papers have been published in pamphlet form and generally distributed.

PROCEEDINGS OF THE ELEVENTH ANNUAL CONVENTION OF THE SUPERINTENDENTS OF THE POOR AND UNION ASSOCIATION.

The meeting was held at Ann Arbor, February 12-14, 1884.

At this convention there was an unusually full attendance of the association and of the Board of Corrections and Charities, of officers, members, and others interested in the improvement of the condition of the dependent classes.

An address of welcome by the mayor was responded to by the president.

Papers were read as follows: "Charity the characteristic and glory of the age," was read by Rev. C. O. Brown, of Kalamazoo.

"The proper management of poorhouses," by T. C. Bradley, of Three Oaks.

"Some abuses of justice in the lower courts," by C. E. Waters, warden of the State House of Correction and Reformatory, Ionia.

"Poverty caused by idleness in youth," by Judge N. W. Cheever, Ann Arbor.

"What shall we do, then?" by Mrs. Grace E. Bradley, of Three Oaks.

"How to care for dependent children being properly solved in Michigan," by Prof. J. N. Foster, superintendent of State Public School, Coldwater.

"The law of settlement, and remedies for its infringement," by D. B. Green, Ypsilanti.

"Hereditary pauperism," by Prof. T. P. Wilson, Michigan University.

"Harmonious relations between employers and workmen as a preventive of pauperism and crime," by Geo. B. Angell, LL. D., president of Michigan University.

"Right mingling of head and heart in the care of the poor," by Rev. R. B. Pope, Ann Arbor.

These papers, all of very great value and interest, were followed by discussions.

Statements with regard to public and private institutions for the care of various classes of dependents were made by superintendents and officers in charge. An address was also made by Gov. Begole.

The meeting as a whole was one of great interest and value.

The proceedings have been published and distributed in pamphlet form.

CONFERENCE OF COUNTY AGENTS AND BOARD OF CORRECTIONS AND CHARITIES.

The second annual conference of County Agents and convention of Board of Corrections and Charities, held at East Saginaw, Dec. 18 and 19, 1883, and the third conference and convention at Kalamazoo, held Dec. 10 and 11, 1884, will be given together.

A goodly number of County Agents, the members of the Board of Corrections and Charities, representatives of most if not all of our State penal, charitable, and reformatory institutions, and many officers and representatives of private charitable associations, as well as many others interested in such work, were present and participated in reading papers, making addresses, and in discussions.

The proceedings of the second convention have been published and dis-

tributed in pamphlet form, and proceedings of the third convention will soon be published and distributed, and the title of papers and addresses only will be given.

At the second conference and convention Governor Begole and Ex-Governor Jerome were both present, and made addresses and participated in discussions. Reports of County Agents from many different counties were made, difficulties and discouragements made known, as well as gratifying results secured, and by general comparison of views and methods, all agents attending these meetings felt amply repaid for time and expense they expended.

At the conference at East Saginaw an address to County Agents was made by Hon. L. Barbour, one of the commissioners of the Board of Corrections and Charities.

Second annual Conference of County Agents and Convention of the Board of Corrections and Charities was held at East Saginaw, December 18 and 19, 1883.

CONFERENCE OF COUNTY AGENTS.

The conference was organized by the appointment of Rev. D. C. Jacobs, agent for Oakland county, as chairman, and C. H. Van Arman, agent for Barry county, as secretary.

A large number of agents were present, and many sent written reports and gave reasons for absence.

An address, setting forth at length the duties and responsibilities of County Agents, was made by Hon. Levi L. Barbour, member of the Board of Corrections and Charities.

A paper by C. H. Van Arman, agent for Barry county, set forth the child saving work done by County Agents.

Addresses were made by Supt. J. N. Foster, of the State Public School; Supt. C. A. Gower, of Reform School; Supt. Emma A. Hall, of Industrial Home for Girls, each setting forth fully the work of the respective institutions. All papers and addresses were followed by general discussion.

Reports were made by agents present, and read from those who were unable personally to attend, showing the amount and character of the work done, and the good secured through the system.

Members of the Board of Corrections and Charities and the Secretary of the Board attended all the sessions and participated in the discussions.

CONVENTION OF THE BOARD OF CORRECTIONS AND CHARITIES.

The convention was organized by the appointment of Hon. George F. Cross as chairman, and C. H. Van Arman as secretary.

An address was made by the chairman.

Commissioner Gillespie, chairman of the Board, gave a general statement of

the work of the Board and the condition of the several penal, charitable, and reformatory institutions of the State. Papers were read and addresses made as follows:

"The relation of divorce to poverty and crime," by Mrs. Judge Jennison, of Detroit.

"Future provision for the insane," by H. M. Hurd, M. D., superintendent Eastern Asylum for Insane.

"Associated charities," by R. R. Elliot, of Detroit.

"Care of the blind," by J. F. McElroy, superintendent Institution for the Blind.

"Church and private charities," by Rev. Dr. Haskell, of Ann Arbor.

"Indeterminate sentences," by Hon. John J. Wheeler, and addresses were made by Ex-Governor D. H. Jerome, Gov. J. W. Begole, Hon. W. L. Webber, and others, and all papers and addresses were followed by general discussion, in which many participated.

As the proceedings have been published in full and generally distributed the above brief notice will suffice for this report.

THIRD CONFERENCE OF COUNTY AGENTS.

The third conference of County Agents and convention of the Board of Corrections and Charities was held at Kalamazoo, December 9 and 10, 1884.

The conference was organized by the appointment of David B. Hale, agent for Eaton county, as chairman, and Edwin L. Sprague, agent of Grand Traverse county, as secretary. All sessions were opened with prayer by the resident clergy.

On a call of the roll of County Agents by the Secretary of the Board of Corrections and Charities, a smaller number than at any previous conference answered to their names, though many agents came in later in the session and many who were unable to attend sent letters giving the reasons for absence, and reports of their work to be read during the conference.

Papers were read as follows:

"Bringing into Michigan of dependent children from other States," by Jerome T. Cobb, agent for Kalamazoo county.

"County Agents, their duties and opportunities," by H. D. Post, agent for Ottawa county.

"A ticket-of-leave system; should it be introduced into all our penal institutions?" by James Snow, agent for Muskegon county.

"Things to be considered in placing dependent children in homes," by C. E. Bailey, agent for Benzie county.

Each paper was followed by full discussion. A temporary organization of a State association of County agents was effected. Much interest was taken in the conference by the citizens of Kalamazoo and the vicinity, and the meeting may be said to have been a decided success.

THIRD CONVENTION OF THE BOARD OF CHARITIES AND CORRECTIONS.

The third convention of the Board of Corrections and Charities was called to order Dec. 9 at 7 o'clock P. M.

Rt. Rev. Geo. D. Gillespie, chairman of the Board of Corrections and Charities, called the convention to order, and on his motion Rev. Kendall Brooks, D. D., president of Kalamazoo College, was made chairman, and W. J. Baxter, secretary. Addresses were made by the chairman, Dr. Brooks, by Rev. Wm. Brown on behalf of the mayor, and by Gov. Begols and Bishop Gillespie. Papers were read as follows:

"The work of the Board of Corrections and Charities," by Rt. Rev. Geo. D. Gillespie, chairman of the Board.

"Imbeciles and Idiots," by Dr. Anderson, Grosse Isle.

"County jails," by Hon. Levi L. Barbour, member of the Board, Detroit.

"The Sisters of Mercy; their work," by Dr. T. J. Groner, of Big Rapids.

"The relations of sanitary science to penal and pauper institutions," by Dr. Hazlewood, member of the State Board of Health, Grand Rapids.

The several papers were followed by short discussions.

Addresses were made by Dr. Wilber, superintendent of a private asylum at Kalamazoo for feeble-minded; C. A. Gower, superintendent of Reform School, Lansing; J. N. Foster, superintendent of State Public School, Coldwater; Dr. Foster Prattt, member of Board of Trustees of Michigan Asylum for the Insane, and a statement was read from Dr. H. M. Hurd, superintendent of Eastern Asylum for Insane.

Also an address by Hon. Delos Phillips, of Kalamazoo, on the charitable work of W. G. Dewing, late of Kalamazoo, deceased.

All the sessions were fully attended, and much interest was manifested.

All the proceedings, together with the papers read and addresses made, will be published and distributed in pamphlet form.

	PAGE
Abstract of Reports of County Agents for 1883,	207, 208
" " " " " 1884,	217, 218
Appendix,	267
Assignment of Institutions for special inspection of Commissioners for 1883-4,	9
Associated Charities, Detroit,	250
Asylum for Feeble-Minded, Kalamazoo,	252
Asylums for the Insane,	282
Asylum for Insane Criminals,	108, 106
Asylum for Insane Criminals, Auburn, N. Y., visited by Board of Corrections and Charities,	18, 19
Asylum for Insane Criminals discussed by Board of Corrections and Char- ities,	14, 16, 18, 19, 21, 24, 31
Asylum for Insane Criminals, estimates,	188
Asylum (Eastern Michigan) for Insane, Pontiac, Estimates,	233
Expenses for 1883-4 and receipts from patients,	56
Purposes and amounts of recent appropriations,	58
Report of Board of Corrections and Charities upon estimates,	59
Resolution of Board adopted,	57
Statistics and Financial Statement,	57
Visited by Board of Corrections and Charities,	58
Visited by Board of Corrections and Charities,	14, 20, 26, 86, 87, 88, 89, 90
Asylum (Michigan) for Insane, Kalamazoo, Estimates for,	232
Patients at State charge,	53-4
Plans for Hospital at,	55
Purposes and amounts of recent appropriations,	15, 107
Report of Board of Corrections and Charities upon estimates,	56
Statistics and Financial Statement,	54
Visited by Board of Corrections and Charities,	55
Visited by Board of Corrections and Charities,	15, 21, 24, 86, 87, 88, 89, 90, 107
Asylum (Northern Michigan) for Insane, Traverse City, Estimates for,	233
Recapitulation,	59-60
Report of Board of Corrections and Charities upon estimates,	63
Statistics and Financial Statement,	64
Asylum (Wayne county) for Insane, Wayne.	64
Communication from,	113
Fire escape for,	117
Visited by Board of Corrections and Charities,	20
Barbour, Commissioner Levi L., appointed delegate to National Association,	21, 88, 90
Appointed member of Board of Corrections and Charities,	22
Buffalo county jail visited by,	10
Charity Organization Society examined by,	276
Conventions and conferences attended by,	272
Foreign Institutions visited by,	92
Jails visited by,	91
Poorhouses visited by,	82
Report of National Prison Association,	85
Report of visit to several New York Penal Institutions,	270
State Institutions visited by,	273
Suggestions of, acted upon,	81
	28

	PAGE
Barry county Agent's Report, 1883,	200
Barry county Agent's Report, 1884,	218
Barry county jail examined,	17, 111
Baxter, Secretary W. J., Conventions and Conferences attended by,	92
Jails visited by,	83
Poorhouses visited by,	85
Report of,	13, 19, 20, 22, 23, 24
Report of attendance at Tenth Annual Conference of Charities,	257
State Institutions visited by,	89
Bay County Agent's Report,	219
Burd Orphan Asylum,	277
Blackwell's Island,	273
Blind, Michigan School for, Lansing,	236
Additions to,	109
Estimates of amounts asked of Legislature,	44-47
Report of Board of Corrections and Charities upon estimates,	47
Statistics and Financial Statement,	48
Visited by Board of Corrections and Charities,	16, 28, 86, 87, 88, 89, 90
Board of Corrections and Charities, changes in,	10
Meeting of at Adrian,	15, 26
Meeting of at Detroit,	18, 31
Meeting of at Flint,	23, 26
Meeting of at Ionia,	16, 17, 18, 27
Meeting of at Jackson,	22, 23, 26
Meeting of at Kalamazoo,	24
Meeting of at Lansing,	13, 14, 16, 18, 27, 28, 29
Meeting of at Pontiac,	20, 26
Meetings and proceedings of,	13
Board of Health, Institutions visited by in connection with Board of Cor- rections and Charities,	15, 16, 18, 19, 21, 23, 25, 27, 28
Report of in regard to Asylum for Insane Criminals,	106
Report of inspection of Wayne county Almshouse and Asylum,	113
Buffalo county jail,	276
Cheboygan county jail visited by Board of Corrections and Charities,	17
Charity Organization Society,	273
Children's Home, Kalamazoo,	244
Children Indentured from State Institutions,	233
Committees of Board of Corrections and Charities,	7
Communication from Judge Mills,	270
Communication to Judge Gridley,	263
Communication to Judge Joslin,	263
Conference of County Agents, Second,	280
Conference of County Agents, Third,	281
Conference of County Agents and Board of Corrections and Charities, Second,	279
Convention of the Board of Corrections and Charities,	258
Convention of the Board of Corrections and Charities, Third,	261
Conventions and Conferences attended by members of the Board of Correc- tions and Charities,	21
County Agents,	207
County Agents, recommended amendment of law relating to,	163
County Jails, Introductory remarks, present condition, and tabulated statis- tics,	131, 154
County Jails visited by members of the Board of Corrections and Charities,	80-84
County Poorhouses, Introductory remarks, present condition, and tabulated statistics,	159-176
County Poorhouses visited by members of the Board of Corrections and Charities,	84, 85, 86
Crawford county jail visited by Board of Corrections and Charities,	17
Deaf and Dumb, Institution for the Education of, Flint,	234
Additional building for,	106
Estimates of amounts asked of Legislature,	34-41
Financial statement,	43
Report of Board of Corrections and Charities upon estimates,	41
Statement of purpose and amount of recent appropriations,	44
Statistics and Financial Statement,	41

	PAGE.
Visited by Board of Corrections and Charities,	15, 26, 86, 87, 88, 89, 90
Detroit House of Correction,	180
Attention called to the report of,	23
Visited by Board of Corrections and Charities,	21, 86, 88, 89
Detroit Nursery and Kindergarten,	249
District Work-Houses,	98
Estimates for different Institutions considered by Board of Corrections and Charities,	29-30
Extracts from Reports of County Agents,	209, 218
Financial Exhibit,	263
Foreign Institutions visited by members of the Board of Corrections and Charities,	90-91
Gillespie, Commissioner Geo. D., Burd Orphan Asylum visited by,	277
Conventions and conferences visited by,	91
Foreign Institutions visited by,	90
Institutions outside the State visited by,	277
Jails visited by,	80
Pennsylvania House of Refuge visited by,	277
Pennsylvania State Penitentiary visited by,	277
Philadelphia county Jail visited by,	278
Poorhouses visited by,	54
Report of,	13, 17
School for Deaf and Dumb, Pennsylvania, visited by,	278
State Institutions visited by,	86, 87
Western House of Refuge, Morganza, visited by,	277
Harper Hospital, Detroit,	247
Home for the Aged Poor, Detroit,	249
Visited by Board of Corrections and Charities,	21
Home for the Friendless, East Saginaw,	243
Home for the Friendless, Detroit,	248
Visited by Board of Corrections and Charities,	21
Hospital at Coldwater, plans for,	110
Hospital at Kalamazoo, plans for,	15, 107
House of Providence, Detroit,	247
Idiots and Imbeciles, State provision for,	99
Industrial Aid Society, Lansing,	251
Industrial Home for Girls, Adrian,	197
Corrections in Report concerning,	199
Double Cottage for,	108
Estimates,	49-51
Estimates considered by Board of Corrections and Charities,	21
Recommended amendment of law in regard to,	99
Report of Board of Corrections and Charities upon estimates,	51
Resolution adopted in regard to,	110
Statement of purposes and amounts of recent appropriations,	53
Statistics and Financial Statement,	52
Industrial School, Detroit,	246
Ingham county Poorhouse visited by Board of Corrections and Charities,	16
Institutions outside the State visited by Commissioner Barbour,	273
Institutions outside the State visited by Commissioner Gillespie,	277
Institutions outside the State visited by Commissioner Wheeler,	273.
Jackson county Jail,	118
Jackson county Jail visited by Board of Corrections and Charities,	21, 23
Jails, County,	131
Change in statute recommended,	98
Questions to be answered in regard to,	151
Recapitulation,	150
Statistics,	144-151
Visited by members of the Board of Corrections and Charities,	80, 84
Jefferson Market Jail,	273
Kalamazoo county Poorhouse visited by Board of Corrections and Charities,	15
Kent county Jail visited by Commissioner Barbour,	15
Ladies' Benevolent Society, Hillsdale,	244
Leave of absence for boys in Reform School,	222
Legislation of 1883,	185

	PAGE.
Legislation, recommendations relating to,	93
Little Sisters of the Poor, Grand Rapids,	251
Little Sisters of the Poor visited by Board of Corrections and Charities,	21
Loomis, Commissioner P. B., expiration of term of,	10
Jails visited by,	80
Poorhouses visited by,	84
Lying-in Hospital and Foundling's Asylum, Detroit House of Providence,	251
Mackinac county Jail,	17
Meetings and proceedings of the Board,	13
Membership and proceedings,	5
Members of the Board of Corrections and Charities,	7
Mercy Hospital, Big Rapids,	245
Michigan College of Medicine and Hospital, Detroit,	247
Michigan State Prison, Jackson,	181
Appropriations needed,	72-74
Recommendations relating to Legislation,	93-96
Report of Board of Corrections and Charities upon proposed appropriations,	74
Statements of amounts and purposes of recent appropriations,	75-76
Statistics and Financial Statement,	75
Visited by Board of Corrections and Charities,	21, 23, 87, 88, 89, 90
Monastery and Asylum of the Good Shepherd, Detroit,	249
Names and Postoffice Addresses of County Agents,	234
National Conference of Charities and Corrections,	255
Oakland county Jail visited by Commissioner Wheeler,	14
Officers of the Board of Corrections and Charities,	7
Otsego county Jail,	17
Pardons,	97
Pennsylvania State Penitentiary, Eastern,	277
Philadelphia county Jail,	278
Philadelphia House of Refuge,	277
Poorhouses, County,	157
Recapitulation,	176
Statistics,	174-175
Visited by members of the Board of Corrections and Charities,	84
Prisons,	179
Prisons, Legislation relating to,	93
Private Charitable Institutions,	241
Private Charities,	243
Proceedings of Board of Corrections and Charities,	107
Under act No. 190, laws of 1883,	103
Under Sec. 6, act 206, laws of 1881,	32
Proceedings of Tenth Annual Convention of Superintendents of Poor and Union Association,	278
Proceedings of Eleventh Annual Convention of Superintendents of Poor and Union Association,	279
Protestant Orphan Asylum, Detroit,	248
Public Dependents,	126
Number of,	126
Recommendations of Board in regard to term of office of Warden of State Prison,	31
Reformatory Prison, Elmira,	275
Reform School (State) for Boys, Lansing,	195
Desired amendment of law in reference to age of boys admitted,	14
Estimates,	68-70
Plans for building examined by Board of Corrections and Charities,	110
Report of Board of Corrections and Charities upon estimates,	70
Statement of amounts and purposes of recent appropriations,	71
Visited by Board of Corrections and Charities,	18, 27, 86, 87, 88, 89, 90
Report of Board of Managers of Michigan Asylum for Insane Criminals,	188
Report of Commissioners Wheeler and Barbour of attendance at National Prison Association,	279
Report of Secretary of attendance at Tenth National Conference of Charities,	257
Resolutions of the Board of Corrections and Charities, 17, 18, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 110.	
Sing Sing,	275

	PAGE.
Some statistics of State Prison, State House of Correction, Reform School, and Industrial Home for Girls,	200
St. Anthony's Male Orphan Asylum Retreat, Detroit,	246
State Agency,	263
State Charitable Institutions,	229
State House of Correction and Reformatory, Ionia,	183
Estimates,	76
Report of Board of Corrections and Charities upon estimates,	77
Report of special committee appointed by Board of Health to examine, Statement of amounts and purposes of recent appropriation for,	186
Statistics and Financial Statement,	78
State Institutions visited by members of Board of Corrections and Charities, Statement of Dependents at State Public School, Institution for Deaf and Dumb, and School for the Blind,	86
State Penal and Reformatory Institutions,	237
State Public School, Coldwater,	193
Estimates for,	231
Reasons for,	65
Report of Board of Corrections and Charities upon estimates,	65-8
Statement of amount and purpose of recent appropriations,	66
Statistics and Financial Statement,	67-8
Visited by Board of Corrections and Charities,	67
St. Joseph's Retreat, Detroit,	15, 86, 87, 88, 89, 90
St. Luke's Hospital and Church Home and Orphanage, Detroit,	245
St. Mark's Home, Grand Rapids,	247
St. Mary's Hospital, Detroit,	244
St. Vincent's Orphan Asylum, Detroit,	246
Support of Poor,	248
Thompson Home for Old Ladies,	99
Visited by the Board of Corrections and Charities,	243
Union Benevolent Association of Grand Rapids,	21
Van Deusen, Commissioner E. H., appointed on committee,	244
Jails visited by,	16
Poorhouses visited by,	81-2
Report of,	85
State Institutions visited by,	13
Visits to Jails, Poorhouses, and State Institutions by Board of Corrections and Charities,	87
Waters, D. R. letter from to Editor Evening Leader,	80, 92
Washtenaw county Jail,	184
Western House of Refuge, Morganza,	112
Wheeler, Commissioner John J., appointed on committee,	277
Buffalo county Jail visited by,	16
Charity Organization Society examined by,	276
Conventions and Conferences attended by,	272
Foreign Institutions visited by,	92
Jails visited by,	91
Poorhouses visited by,	82
Report of attendance at National Prison Association,	84
Report of visit to several New York Penal Institutions,	270
State Institutions visited by,	273
Suggestion that the Legislature be asked to repeal certain laws referring to county jails,	88
Woman's Home, Detroit,	26
Woman's Hospital, Detroit,	249
	248

